

EXHIBIT D

TIME RECORDS

November 2022

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/01/22	Amanda Quintile	Revise May 2022 ALCO Presentation analysis based on comments from Huron	0.6
11/01/22	Amanda Quintile	Revise March 2022 ALCO Presentation analysis based on comments from Huron team.	0.4
11/01/22	Amanda Quintile	Revise April 2022 ALCO Presentation analysis based on comments from Huron	0.5
11/01/22	Amanda Quintile	Review in relativity workspace additional ALCO presentations to include in the summary.	0.6
11/01/22	Anju Joseph	Review workbook of customer balances and gain understanding of assessing transfers, hold and earn, and other activity.	0.6
11/01/22	Jean-Louis Sorondo	Draft email to T. Martin (Huron) outlining data request for A&M on 2 year SOFA data.	0.3
11/01/22	Michael Boyer	Review updated docket filings related to Debtor's crypto assets.	0.5
11/01/22	Michael Boyer	Edit draft exhibit descriptions for Examiner Counsel.	0.5
11/01/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	1.7
11/01/22	Robert Loh	Observe portions of Omnibus Hearing related to expanded examination scope.	1.3
11/01/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on UTXO assets).	1.1
11/02/22	Jean-Louis Sorondo	Design update query to map user name information from 90 day sofa source to two year sofa source.	2.3
11/02/22	Jean-Louis Sorondo	Analyze 100 largest userid accounts by first date and deposit.	1.2
11/02/22	Jean-Louis Sorondo	Analyze 2 year customer transaction data to determine custody balances at points in time.	0.8
11/02/22	Jean-Louis Sorondo	Analyze customer transaction data to determine user_id chart for 1,000 largest accounts.	0.8
11/02/22	Jean-Louis Sorondo	Draft summary schedule of customer transaction activities for transaction analysis.	0.6
11/02/22	Jean-Louis Sorondo	Call with T. Martin (Huron) to discuss data contained in two year customer transaction schedules produced by Celsius.	0.4
11/02/22	Michael Boyer	Review updated Debtor production of data requests related to asset location.	0.8
11/02/22	Richard Manza	Review first day declarations and examiner retention to understand company background and scope of analysis.	1.6
11/02/22	Richard Manza	Prepare correspondence related to project overview and near term deliverables.	0.6
11/02/22	Robert Barnett	Review and analysis of Arkham report in connection with crypto workplan.	1.8
11/02/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	2.3
11/02/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on UTXO assets).	2.2
11/02/22	Robert Loh	Review Debtor prepared schedule of user account balances, most recent transaction dates, and transaction location.	1.9
11/02/22	Timothy Martin	Analyze customer 2 year SOFA data in connection with customer earnings and withdrawal of earnings.	1.4
11/02/22	Timothy Martin	Review and analyze Arkam reporting in connection with analysis of business	0.9
11/02/22	Timothy Martin	Review and analyze Celsius whitepaper in connection with analysis of revenue sources.	0.8
11/02/22	Timothy Martin	Analyze daily trend report summary for discussion with counsel.	0.6
11/02/22	Timothy Martin	Call with Examiner and S. Cooper, V. Lazar, K. Sadeghi, L. Raiford (Jenner) to discuss blockchain tracing and identification of Celsius wallets.	0.5
11/02/22	Timothy Martin	Call with J. Sorondo (Huron) regarding analysis of 2 year SOFA customer data in connection with Earn and Custody account analysis.	0.4
11/02/22	Timothy Martin	Analyze SOFA data from Debtors to determine customer and transaction counts.	0.4

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Date	Professional	Description	Hours
11/03/22	Amanda Quintile	Create template of CEL token supply and holder historical analysis.	0.8
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2020 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q3 2020 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q3 2021 data.	0.7
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2019 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2020 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2020 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q4 2021 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q1 2022 data.	0.6
11/03/22	Amanda Quintile	Update CEL token supply and holder historical analysis with Q2 2022 data.	0.6
11/03/22	Jean-Louis Sorondo	Create custom user account report for 600k accounts with holdings and transaction type.	2.3
11/03/22	Jean-Louis Sorondo	Analyze customer balance files produced by Debtors, including validation of balances to prior analyses.	1.8
11/03/22	Jean-Louis Sorondo	Continue development of custom user account report and generate statistics on various combinations of interest.	1.7
11/03/22	Jean-Louis Sorondo	Analyze customer balance data to prepare report on transfers between customer accounts.	2.9
11/03/22	Robert Loh	Review of Fireblocks data production "address balance" reports by legal entity.	2.3
11/03/22	Robert Loh	Conduct preliminary review of eight 'Celsius Balance Export' files provided by Elementus.	1.8
11/03/22	Robert Loh	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	1.1
11/03/22	Robert Loh	Prepare summary of data contained within initial Fireblocks production and outstanding information needs.	0.6
11/03/22	Timothy Martin	Analyze treasury waterfall reports in connection with returns on coin activity.	1.6
11/03/22	Timothy Martin	Review of BTC analysis in connection with produced list of custody wallets.	1.4
11/03/22	Timothy Martin	Review of summary data in connection with 2 year SOFA activity.	0.3
11/04/22	Amanda Quintile	Call with R. Loh (Huron) regarding the analysis of CEL token buybacks and token burns.	0.4
11/04/22	Amanda Quintile	Update Celsius Buybacks analysis with historical data for market volume and price change utilizing coin market cap.	0.9
11/04/22	Amanda Quintile	Update Celsius Burns analysis with historical data for market volume and price change utilizing coin market cap.	0.9
11/04/22	Amanda Quintile	Create template for Celsius Buybacks analysis to include historical data for market volume and price change.	0.8
11/04/22	Amanda Quintile	Create template for Celsius Burns analysis to include historical data for market volume and price change.	0.6
11/04/22	Amanda Quintile	Review Celsius Buybacks schedule to determine the period covered to update analysis.	0.3
11/04/22	Amanda Quintile	Review Celsius Burns schedule to determine the period covered to update analysis.	0.3
11/04/22	Jean-Louis Sorondo	Create analysis pulling crypto price tables into transaction database to provide daily pricing.	2.2
11/04/22	Jean-Louis Sorondo	Integrate daily cryptocurrency prices into cryptocurrency transaction schedules to include both number and value of assets.	1.7
11/04/22	Jean-Louis Sorondo	Continue to integrate daily cryptocurrency prices into cryptocurrency transaction schedules to include both number and value of assets.	1.6
11/04/22	Jean-Louis Sorondo	Prepare charts showing movement from earn to custody and withheld accounts.	1.8
11/04/22	Michael Boyer	Review CEL, BTC, ETH transaction history reports from Elementus.	0.8

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Date	Professional	Description	Hours
11/04/22	Robert Loh	Participate in witness interview debrief with S. Pillay, A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin (Huron).	0.5
11/04/22	Robert Loh	Meet with A. Quintile (Huron) regarding the analysis of CEL token buybacks and token burns.	0.4
11/04/22	Robert Loh	Prepare schedule of daily blockchain activity for identified custody wallets for the period April 7 through July 13, 2022.	2.2
11/04/22	Robert Loh	Review documents and data provided by UCC/Elementus and compare to analyses conducted by Huron.	1.8
11/04/22	Robert Loh	Prepare outline of questions and follow ups regarding scope of work performed by Elementus and completeness of findings.	0.8
11/04/22	Robert Loh	Review outstanding items in preparation for call with Elementus.	0.7
11/04/22	Timothy Martin	Prepare summary of blockchain activity in connection with discussions with Elementus and requests for additional information.	1.2
11/04/22	Timothy Martin	Prepare outline of analyses and schedules to include in draft report outline.	0.9
11/04/22	Timothy Martin	Communicate with A. Cooper (Jenner) regarding liquidity to cover shortfalls, follow ups and projects for Elementus.	0.5
11/05/22	Robert Loh	Review of 'Custody Production-tx-history' data provided by Fireblocks (2022).	3.4
11/05/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Custody Staging and Mining (2022).	1.2
11/05/22	Robert Loh	Prepare updated document request lists in connection with interim report analyses.	0.6
11/05/22	Timothy Martin	Analyze blockchain activity for specific coins in connection with draft report.	2.1
11/05/22	Timothy Martin	Analyze transactions related to ERC 20 tokens and compare to materials received from Elementus.	1.2
11/06/22	Jean-Louis Sorondo	Continue to analyze inflow and outflow of crypto assets by customers in weeks prior to June pause.	1.3
11/06/22	Jean-Louis Sorondo	Update analysis of coin activity during custody period to include categories of coin.	1.3
11/06/22	Jean-Louis Sorondo	Prepare worksheet with total daily inflows and outflows, and net (4/15 – 7/15) for BAT, 1INCH and ETH.	1.2
11/06/22	Michael Boyer	Analyze recent UCC motions related to cryptocurrency assets.	0.8
11/06/22	Robert Loh	Discuss with T. Martin (Huron) treasury waterfall analysis.	0.4
11/06/22	Robert Loh	Analyze discrepancies between Elementus data and blockchain verifications done by HCG related to BTC custody wallets.	1.7
11/06/22	Timothy Martin	Call with R. Loh (Huron) regarding treasury waterfall and interest rate spread.	0.4
11/06/22	Timothy Martin	Analyze daily blockchain transactions in connection with company's reconciliation of Custody accounts.	2.4
11/07/22	Amanda Quintile	Meet with T. Martin, M. Boyer, and R. Loh (Huron) re: CEL movement analysis for inclusion in Interim Report (partial participation).	0.4
11/07/22	Amanda Quintile	Work through CEL token analysis with M. Boyer (Huron) and incorporate	0.2
11/07/22	Amanda Quintile	Update Custody Wallet schedule with bitcoin blockchain activity dates for 110 custody wallets.	1.4
11/07/22	Amanda Quintile	Update CEL token supply and holder historical analysis based on comments from Huron team.	0.8
11/07/22	Amanda Quintile	Prepare for meeting with Huron team re: CEL movement analysis on 11/07/2022.	0.4
11/07/22	Amanda Quintile	Review Custody Wallet schedule provided by Huron team to update the bitcoin blockchain activity.	0.4
11/07/22	Jean-Louis Sorondo	Prepare examples and statistics on movement of coins for inclusion in report	2.0
11/07/22	Jean-Louis Sorondo	Analyze database on movement of coins between earn, custody and withheld over 2 year period.	1.2
11/07/22	Jean-Louis Sorondo	Continue to analyze coin movement between account types.	1.0

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Date	Professional	Description	Hours
11/07/22	Michael Boyer	Participate in Examiner interim report update call analyzing CEL movement with T. Martin, R. Loh, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/07/22	Michael Boyer	Participate in CEL token analysis call with A. Quintile (Huron) and update current open items list of schedules for the Examiner interim report.	0.5
11/07/22	Michael Boyer	Research activities in Celsius extended public key wallets.	2.3
11/07/22	Michael Boyer	Draft summary schedules of custody balances per Freeze reports.	1.3
11/07/22	Michael Boyer	Review CEL token price changes related to burn and buyback summaries.	1.2
11/07/22	Michael Boyer	Review reported custody balances by coin grouping and dates.	0.8
11/07/22	Michael Boyer	Draft commentary on reported custody balance findings, issues and variances.	0.8
11/07/22	Robert Loh	Follow up call with T. Martin, M. Boyer, and A. Quintile (Huron) on CEL movement for interim report schedules and analyses.	0.8
11/07/22	Robert Loh	Compare Fireblocks transaction and balance information to Freeze Reports prepared by the Debtor.	2.4
11/07/22	Robert Loh	Prepare outline of additional custody wallet analyses in support of interim report.	2.1
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Celsius UK (2022).	1.9
11/07/22	Robert Loh	Research allegations made by UCC blockchain forensic firm related to "unburning" of burned CEL tokens.	1.7
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Staging Lithuania (2022).	1.2
11/07/22	Robert Loh	Review of Fireblocks produced 'tx-history' data for Finance (2022).	0.8
11/07/22	Robert Loh	Update analysis of CEL token burns.	0.6
11/07/22	Timothy Martin	Participate in Examiner interim report update call with R. Loh, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/07/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding funding of custody deficits.	0.3
11/07/22	Timothy Martin	Analyze fireblocks transaction data and reconcile with customer activity.	1.5
11/07/22	Timothy Martin	Analyze company's purchases and burning of Celsius token and compare to market activity for same periods.	2.1
11/07/22	Timothy Martin	Reconcile daily fireblocks activity to company ledger activity.	0.8
11/08/22	Amanda Quintile	Update surplus and deficit schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.6
11/08/22	Amanda Quintile	Update blockchain in/out schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.4
11/08/22	Amanda Quintile	Update daily shortfall analysis comparison tab to include custody balances on dates where a reconciliation was performed by Celsius.	1.2
11/08/22	Amanda Quintile	Review and prepare schedules for meeting with Huron team re: analyses for interim report.	1.1
11/08/22	Amanda Quintile	Create template of the surplus and deficit schedule for the daily shortfall analysis based on Huron team guidance.	0.6
11/08/22	Amanda Quintile	Create template of the blockchain in/out schedule for the daily shortfall analysis based on Huron team guidance.	0.6
11/08/22	Amanda Quintile	Revise surplus and deficit schedule based on comments from Huron team.	0.5
11/08/22	Amanda Quintile	Revise blockchain in/out schedule based on comments from Huron team.	0.4
11/08/22	Jean-Louis Sorondo	Prepare summary analysis of coin movement to custody for R. Loh (Huron).	1.1
11/08/22	Michael Boyer	Participate in analysis planning call with T. Martin, R. Loh (Huron) on tracing blockchain activities. Participation necessary due to workstream responsibilities.	0.3
11/08/22	Michael Boyer	Draft summary schedule of historical custody reserve amounts by coin type and	1.5
11/08/22	Michael Boyer	Prepare variance analysis of Freeze Reports across selected dates based on observed changes.	1.5
11/08/22	Michael Boyer	Standardize new Freeze reports added to analyses for Examiner counsel review.	1.3
11/08/22	Michael Boyer	Update custody asset comparison detailed schedules for Interim Report.	1.0
11/08/22	Michael Boyer	Draft custody asset summary schedules.	0.8

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Date	Professional	Description	Hours
11/08/22	Michael Boyer	Update Freeze Report analysis with additional dates.	0.8
11/08/22	Michael Boyer	Reconcile calculated vs reported custody reserve amounts for all Freeze Reports reviewed.	0.8
11/08/22	Robert Loh	Participate in analysis planning call with T. Martin, M. Boyer (Huron) to discuss blockchain activity tracing. Participation necessary due to workstream	0.3
11/08/22	Robert Loh	Prepare analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.4
11/08/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - January 2022).	2.3
11/08/22	Robert Loh	Continue analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.3
11/08/22	Robert Loh	Revise schedules and exhibits for inclusion with Interim Report.	1.9
11/08/22	Robert Loh	Draft update for Examiner and Counsel related to additional Fireblocks data received from Debtors.	0.7
11/08/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) regarding tracing of blockchain activities.	0.3
11/08/22	Timothy Martin	Prepare analysis of daily blockchain reconciliations and related deficits.	2.2
11/08/22	Timothy Martin	Review of Custody funding transaction in response to questions from counsel.	1.4
11/08/22	Timothy Martin	Review and analyze data related to FTX assets and liabilities.	1.1
11/08/22	Timothy Martin	Prepare summary reconciliation of liabilities for discussion with A&M.	0.6
11/08/22	Timothy Martin	Review of emails related the FTX assets and liabilities and potential losses.	0.4
11/08/22	Timothy Martin	Prepare mapping of Celsius cryptocurrency classifications and correspond with R. Loh (Huron) regarding movement of ADA in May 2022.	0.3
11/09/22	Amanda Quintile	Meet with R. Loh, M. Boyer, T. Martin (Huron) to discuss testing a sampling of transactions for each cryptocurrency for the fireblocks transaction hash verification on 11/09/2022 (partial attendance). Participation necessary due to workstream responsibilities.	0.4
11/09/22	Amanda Quintile	Test the last transaction of each month for the fireblocks transaction hash verification and update file.	1.5
11/09/22	Amanda Quintile	Make additional updates to the surplus and deficit schedule based on comments from Huron team.	1.3
11/09/22	Amanda Quintile	Make additional updates to the blockchain in/out schedule based on comments from Huron team.	1.2
11/09/22	Amanda Quintile	Test the top 10 incoming and outgoing for the fireblocks transaction hash verification and update file.	0.9
11/09/22	Jean-Louis Sorondo	Update analysis of custody shortfall as described by T. Martin (Huron).	0.7
11/09/22	Michael Boyer	Participate in analysis planning update call with T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/09/22	Michael Boyer	Correspond with T. Martin (Huron) regarding variance analyses review.	0.2
11/09/22	Michael Boyer	Prepare commentary and summaries for updated analyses and findings and revisions based on internal Huron review.	1.7
11/09/22	Michael Boyer	Update custody balance and variance schedules with footnotes on variance drivers by coin type and date.	1.6
11/09/22	Michael Boyer	Update custody reserve comparison schedule per review comments.	0.6
11/09/22	Michael Boyer	Prepare May-June coin variance analyses for Interim Report.	1.4
11/09/22	Robert Loh	Participate in analysis planning update call with T. Martin, M. Boyer and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/09/22	Robert Loh	Perform initial review of additional Fireblocks data production (2022 Celsius DeFi (US) transaction history).	2.7
11/09/22	Robert Loh	Continue analysis of customer account activity (per SOFA) to Fireblocks data and blockchain.	2.3
11/09/22	Robert Loh	Revise Interim Report schedules and exhibits based on feedback from counsel.	2.1

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Date	Professional	Description	Hours
11/09/22	Robert Loh	Perform initial review of additional Fireblocks data production (2022 Celsius Network US transaction history).	1.9
11/09/22	Robert Loh	Review export of customer account activity during the two year period prior to	0.9
11/09/22	Timothy Martin	Call on blockchain analysis and exhibits with R. Loh, M. Boyer, and A. Quintile (Huron).	0.8
11/09/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding cryptocurrency tracing.	0.3
11/09/22	Timothy Martin	Prepare analyses of daily changes in Custody balances.	1.7
11/09/22	Timothy Martin	Review of Slack documentation regarding treasury and movement of coins.	1.2
11/09/22	Timothy Martin	Review and comment on draft Freeze summary exhibits.	0.6
11/10/22	Amanda Quintile	Call with T. Martin (Huron) on charting of historical Custody holdings.	0.3
11/10/22	Amanda Quintile	Call with T. Martin (Huron) addressing comments from counsel regarding surplus charts.	0.3
11/10/22	Amanda Quintile	Create surplus and deficit as a % of liability chart for each of the coin groupings and share with Huron team for comments.	1.4
11/10/22	Amanda Quintile	Identify the names of each symbol included on the Celsius coin mapping and update template.	0.9
11/10/22	Amanda Quintile	Identify the coin grouping of each symbol included on the Celsius coin mapping and update template.	0.9
11/10/22	Amanda Quintile	Create Celsius coin mapping template for the daily shortfall analysis.	0.7
11/10/22	Amanda Quintile	Analyze the custody balance file prepared by the A&M team to identify and remove duplicative report entries.	0.7
11/10/22	Jason Olivo	Convert pricing data for all cryptocurrencies to USD.	1.1
11/10/22	Jason Olivo	Analyze pricing data for all coins for 2022 from coin databases.	0.9
11/10/22	Jean-Louis Sorondo	Create Net Custody Per Coin chart at 5/9 compare 2yr to 90 day source to verify.	1.2
11/10/22	Michael Boyer	Update CEL token custody balance schedule based on review comments.	1.2
11/10/22	Michael Boyer	Review updated Debtor production of data requests.	1.0
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - April 2022).	2.7
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - March 2022).	2.3
11/10/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - February 2022).	1.9
11/10/22	Robert Loh	Prepare summary of blockchain analysis procedures and outstanding research areas related to custody accounts.	1.1
11/10/22	Timothy Martin	Call with A. Quintile (Huron) regarding charting of historical Custody holdings.	0.3
11/10/22	Timothy Martin	Call with A. Quintile (Huron) regarding comments from counsel regarding surplus charts.	0.3
11/10/22	Timothy Martin	Research coin name and price history in connection with inquiries from counsel.	1.6
11/10/22	Timothy Martin	Research exposure to FTX in response to question from counsel.	0.3
11/11/22	Amanda Quintile	Meet with T. Martin, M. Boyer, J. Sorondo and R. Loh (Huron) to edit exhibits.	0.7
11/11/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer and J. Sorondo to discuss creating a shortfall dollar value schedule and review schedules for interim report. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Amanda Quintile	Call with T. Martin (Huron) to review daily transaction analysis.	0.4
11/11/22	Amanda Quintile	Update shortfall dollar value schedule to include coin and dollar balances on dates where a reconciliation was performed by Celsius.	1.9
11/11/22	Amanda Quintile	Update net fireblocks schedule to include coin balances on dates where a reconciliation was performed by Celsius.	1.7
11/11/22	Amanda Quintile	Input coin pricing data from messari into shortfall dollar value schedule and identify which coins we still need pricing data for.	1.5

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Date	Professional	Description	Hours
11/11/22	Amanda Quintile	Update Celsius surplus and deficit as a % of liability chart based on comments from Huron team.	1.4
11/11/22	Amanda Quintile	Create template of the shortfall dollar value schedule for the daily shortfall analysis based on Huron team guidance.	1.1
11/11/22	Amanda Quintile	Create template of the net fireblocks schedule for the daily shortfall analysis based on Huron team guidance.	0.8
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q1 2021.	1.6
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q4 2021.	1.3
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q2 2021.	0.9
11/11/22	Jason Olivo	Reconcile Celsius transaction reports to coin databases for Q3 2021.	0.7
11/11/22	Jean-Louis Sorondo	Query to compare 2yr ledger to AM daily coin balances and review results.	1.8
11/11/22	Jean-Louis Sorondo	Export coin balance data and prepare analysis to show trends.	1.5
11/11/22	Jean-Louis Sorondo	Continue coin balance analysis and edit data formats for export.	1.2
11/11/22	Michael Boyer	Participate in Interim report planned schedules call with T. Martin, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream	0.7
11/11/22	Michael Boyer	Correspond with T. Martin (Huron) on analysis for CEL reserve schedule.	0.3
11/11/22	Michael Boyer	Participate in custody liability reconciliation review call with T. Martin (Huron).	0.3
11/11/22	Michael Boyer	Participate in Examiner update follow up call with T. Martin, R. Loh (Huron), and participate in prep call for Examiner discussion.	0.5
11/11/22	Michael Boyer	Draft custody balance schedules for each coin grouping by date.	1.3
11/11/22	Michael Boyer	Reconcile custody liabilities reported on freeze reports and daily custody reconciliation schedule.	1.2
11/11/22	Michael Boyer	Update templates for revised custody balance schedules.	0.7
11/11/22	Michael Boyer	Update custody balance schedules for each coin grouping by date.	0.5
11/11/22	Michael Boyer	Prepare Freeze summary reports for quality control review.	0.5
11/11/22	Robert Loh	Meet with T. Martin, M. Boyer J. Sorondo and A. Quintile (Huron) to review schedules for inclusions with interim report. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) in preparation for update call with Examiner and Counsel, and to discuss follow up items from meeting with Examiner and Counsel. Participation necessary due to workstream responsibilities.	0.5
11/11/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - May 2022).	2.7
11/11/22	Robert Loh	Perform additional testing of custody transactions per Fireblocks to blockchain activity.	2.2
11/11/22	Robert Loh	Review sample testing of custody transactions per Fireblocks to blockchain.	1.9
11/11/22	Timothy Martin	Participate in call with R. Loh, M. Boyer, J. Sorondo and A. Quintile (all Huron) to review and reconcile updated schedules. Participation necessary due to workstream responsibilities.	0.7
11/11/22	Timothy Martin	Call with A. Quintile (Huron) to walk through daily transaction analysis.	0.4
11/11/22	Timothy Martin	Review analysis with R. Loh and M. Boyer (Huron) in preparation with call for Examiner discussion.	0.3
11/11/22	Timothy Martin	Discuss custody liability reconciliation with M. Boyer (Huron).	0.3
11/11/22	Timothy Martin	Correspond with J. Sorondo (Huron) regarding Withheld transactions and summary of same, and follow-up call with R. Loh and M. Boyer (Huron) to discuss updates to exhibits from the Examiner.	0.3
11/11/22	Timothy Martin	Analyze daily transaction ledger summaries for information regarding customer account balances and relationship to Freeze Reports.	2.1
11/11/22	Timothy Martin	Draft outline for table detailing fireblocks activity in comparison to liabilities.	0.9
11/12/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - June 2022).	3.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/12/22	Robert Loh	Perform initial review of additional Fireblocks data production (Celsius Network US transaction history - July 2022).	3.1
11/13/22	Amanda Quintile	Call with T. Martin (Huron) to discuss surplus and deficit analysis.	0.4
11/13/22	Amanda Quintile	Analyze the underlying data for the Celsius surplus and deficit as a % of liability chart to understand some of the spikes in coins.	1.3
11/13/22	Amanda Quintile	Update shortfall dollar value schedule to include pricing data for the 5 illiquid coins.	1.2
11/13/22	Amanda Quintile	Identify pricing data for 5 illiquid coins and update coin pricing file.	1.1
11/13/22	Amanda Quintile	Update the Celsius coin mapping based on comments from Huron team.	1.0
11/13/22	Amanda Quintile	Update footnotes for the shortfall dollar value schedule.	0.9
11/13/22	Amanda Quintile	Update footnotes for the blockchain in/out schedule.	0.9
11/13/22	Amanda Quintile	Update footnotes for the Celsius surplus and deficit as a % of liability chart.	0.9
11/13/22	Amanda Quintile	Update footnotes for the Celsius coin mapping.	0.9
11/13/22	Jean-Louis Sorondo	Update withheld analysis to analyze inflow, outflow and net transactions by date.	2.0
11/13/22	Jean-Louis Sorondo	Edit custody and withheld schedules to ensure consistency and accuracy.	0.5
11/13/22	Michael Boyer	Participate in draft custody liability schedule review call with T. Martin (Huron).	0.4
11/13/22	Michael Boyer	Participate in Celsius custody funding call with L. Raiford (Jenner) and T. Martin, R. Loh (Huron).	0.3
11/13/22	Michael Boyer	Analyze total custody balance summary and concurrently update global footnotes.	1.6
11/13/22	Michael Boyer	Prepare custody liability balance comparison schedule across various sources.	1.0
11/13/22	Michael Boyer	Research historical Freeze reports on Custody and Custodian balance entries.	0.7
11/13/22	Michael Boyer	Draft custody liability balance comparison schedule across various sources.	0.7
11/13/22	Michael Boyer	Revise custody liability balance comparison schedule across various sources.	0.7
11/13/22	Michael Boyer	Review current draft schedules in preparation for internal Huron discussion.	0.5
11/13/22	Robert Loh	Participate in Celsius custody funding call with L. Raiford (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.3
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Bitcoin Cash, Bitcoin SV).	2.2
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Litecoin & Doge).	1.9
11/13/22	Robert Loh	Research pricing history for various illiquid coins supported by Celsius during the Custody account period.	1.7
11/13/22	Robert Loh	Verify funding sources for Stablecoin tokens transferred to Custody Wallets.	1.7
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Cardano).	1.4
11/13/22	Robert Loh	Verify funding sources for Other tokens transferred to Custody Wallets (Stellar/Zcash/etc).	0.9
11/13/22	Robert Loh	Verify funding sources for BTC tokens transferred to Custody Wallets.	0.8
11/13/22	Robert Loh	Verify funding sources for CEL tokens transferred to Custody Wallets.	0.6
11/13/22	Robert Loh	Verify funding sources for ETH tokens transferred to Custody Wallets.	0.6
11/13/22	Timothy Martin	Review data supporting surplus/deficit chart with A. Quintile (Huron).	0.4
11/13/22	Timothy Martin	Call with M. Boyer (Huron) to discuss initial funding and custody liability schedule.	0.4
11/13/22	Timothy Martin	Correspond with J. Sorondo (Huron) regarding daily Earn, Custody and Withhold activity.	0.3
11/13/22	Timothy Martin	Call with R. Loh, M. Boyer (Huron) and L. Rainford (Jenner) to discuss coin custody funding. Participation necessary due to workstream responsibilities.	0.3
11/13/22	Timothy Martin	Review and propose edits to schedule of daily coin activity.	1.4
11/13/22	Timothy Martin	Prepare summary of shortfall and blockchain analyses for counsel.	1.4
11/13/22	Timothy Martin	Review of mesari.io pricing methodology for inclusion in footnotes.	1.1
11/13/22	Timothy Martin	Prepare draft of schedule of customer activity during Custody period (April 15 - Petition Date).	0.9
11/13/22	Timothy Martin	Draft outline of graph of daily wallet activity compared to account balances.	0.3
11/13/22	Wojtek Hajduczyk	Model and schedule QC.	2.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/14/22	Amanda Quintile	Update "Database A" in coin pricing for database worksheet with historical coin pricing data for 33 coins.	1.8
11/14/22	Amanda Quintile	Update shortfall dollar value schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.3
11/14/22	Amanda Quintile	Update daily liability schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.3
11/14/22	Amanda Quintile	Update surplus and deficit chart to reflect a 5/14 reconciliation date based on comments from Huron team.	1.2
11/14/22	Amanda Quintile	Update surplus and deficit underlying schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.4
11/14/22	Amanda Quintile	Update coin pricing schedule to reflect a 5/14 reconciliation date based on comments from Huron team.	1.1
11/14/22	Amanda Quintile	Determine top 5 "other coins" based on beginning, pause and end dates and share with Huron team for comments.	0.9
11/14/22	Amanda Quintile	Update top 5 "other coins" based on a 4/15 beginning date by Custody Account/liability.	0.8
11/14/22	Amanda Quintile	Prepare for touch base on interim report meeting with Huron team on 11/14/2022.	0.6
11/14/22	Amanda Quintile	Input historical coining pricing data for 8 illiquid coins in coin pricing for database worksheet.	0.6
11/14/22	Amanda Quintile	Prepare for Celsius update meeting with Huron team on 11/14/2022.	0.4
11/14/22	Jean-Louis Sorondo	Discuss status of running balance schedules and database structure with T. Martin (Huron).	0.2
11/14/22	Jean-Louis Sorondo	Perform quality control on running balance schedules.	0.6
11/14/22	Jean-Louis Sorondo	Draft graphical analysis on running balance totals for inclusion in report.	2.3
11/14/22	Jean-Louis Sorondo	Continue running balance schedule preparation by grouping coins into five subsets and applying closing pricing to normalize data.	2.8
11/14/22	Jean-Louis Sorondo	Utilize database to analyze coin transactions by date, type, account type and related groupings.	0.9
11/14/22	Jean-Louis Sorondo	Draft running balance charts for Earn, Custody, and Withheld Accounts.	1.8
11/14/22	Jean-Louis Sorondo	Edit running balance schedules for pricing and adjustments to detail.	1.3
11/14/22	Jean-Louis Sorondo	Update running balance schedules and charts per discussion with T. Martin (HBA).	1.1
11/14/22	Michael Boyer	Update freeze summary and custody liabilities analysis for sources and footnotes.	0.8
11/14/22	Michael Boyer	Review Debtor's production of crptocurrency related requests.	1.7
11/14/22	Michael Boyer	Edit freeze report analysis schedules.	0.7
11/14/22	Michael Boyer	Edit custody liability comparison schedule.	0.4
11/14/22	Robert Loh	Update analysis of 'Custody' customer account activity.	2.3
11/14/22	Robert Loh	Review and revise daily coin shortfall analysis charts and graphs.	1.9
11/14/22	Robert Loh	Update analysis of 'Withhold' customer account activity.	1.1
11/14/22	Timothy Martin	Walk through database structure and outputs with J. Sorondo (Huron).	0.2
11/14/22	Timothy Martin	Analyze daily coin activity into and out of Custody and Withdraw accounts.	1.8
11/14/22	Timothy Martin	Review withhold daily balances and reconcile with comments from employed interviews.	1.2
11/14/22	Timothy Martin	Review and analyze data related to daily activity of ERC 20 digital assets for inclusion in exhibits.	1.2
11/15/22	Amanda Quintile	Call with T. Martin, R. Loh and M. Boyer (Huron) on edits to schedules in Interim Report.	0.7
11/15/22	Amanda Quintile	Create draft exhibit of Celsius mapping for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily surplus and deficit Activity schedule for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily Blockchain Activity schedule for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily Liability graph for interim report.	1.2
11/15/22	Amanda Quintile	Create draft exhibit of Daily surplus and deficit graph for interim report.	1.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/15/22	Amanda Quintile	Create draft exhibit of Shortfall Dollar Value schedule for interim report.	1.2
11/15/22	Amanda Quintile	Prepare for schedule review meeting with Huron team on 11/15/2022.	0.8
11/15/22	Amanda Quintile	Prepare for Celsius status update meeting with Huron team on 11/15/2022.	0.8
11/15/22	Jean-Louis Sorondo	Prepare updated custody schedule and chart for presentation.	2.4
11/15/22	Jean-Louis Sorondo	Revise ledger schedules and assist in revision of schedules for examiner's report.	1.9
11/15/22	Jean-Louis Sorondo	Update schedules with more precise pricing and guidance from counsel.	0.7
11/15/22	Jean-Louis Sorondo	Create additional schedules for each of the five coin groups in report.	1.3
11/15/22	Jean-Louis Sorondo	Prepare updated custody and withheld schedules and charts and for inclusion in	1.7
11/15/22	Jean-Louis Sorondo	Analyze schedule identifying pricing gaps and missing detail and update for unavailable pricing and detail.	0.4
11/15/22	Michael Boyer	Update withhold and custody account schedules.	2.0
11/15/22	Michael Boyer	Research potential causes of large volatility in withhold assets over time.	1.7
11/15/22	Michael Boyer	Provide edits to custody account in practice section of draft Examiner report.	2.6
11/15/22	Michael Boyer	Prepare questions and outline for Celsius employee Examiner interview.	1.2
11/15/22	Michael Boyer	Update withheld and custody schedules based on internal Huron comments.	1.2
11/15/22	Michael Boyer	Provide edits to withhold section of draft Examiner report.	0.8
11/15/22	Michael Boyer	Prepare custody liability balance comparison schedule for quality control review.	0.3
11/15/22	Robert Loh	Participate in Interim report update communications with T. Martin, M. Boyer, A. Quintile (Huron).	0.7
11/15/22	Robert Loh	Revise schedule of Custody account activity for the period April 7 - July 13, 2022.	2.8
11/15/22	Robert Loh	Perform targeted searches of Relativity database for "Custody" account transaction data and correspondence.	2.2
11/15/22	Robert Loh	Perform targeted searches of Relativity database for "Withhold" account transaction data and correspondence.	1.4
11/15/22	Robert Loh	Prepare overview of Custody wallet analysis for discussion with counsel.	0.8
11/15/22	Robert Loh	Prepare outline of questions for upcoming witness interviews.	0.7
11/15/22	Timothy Martin	Discuss with A. Quintile, R. Loh and M. Boyer (Huron) edits to Interim Report schedules.	0.7
11/15/22	Timothy Martin	Review data supporting analysis of Custody and Withheld daily activity.	0.8
11/15/22	Timothy Martin	Analyze and comment on chart of higher value coins designated as "other".	0.4
11/15/22	Timothy Martin	Review Celsius exposure to FTX in response to inquiry from counsel.	0.4
11/15/22	Wojtek Hajduczyk	Perform quality control review of analysis of cryptocurrency transfers between Celsius main accounts and Custody accounts.	2.4
11/16/22	Amanda Quintile	Follow-up call on edits to schedules with T. Martin, R Loh, M. Boyer, and J. Sorondo (Huron).	0.4
11/16/22	Amanda Quintile	Prepare for Huron team touch base on schedules meeting on 11/16/2022.	0.8
11/16/22	Amanda Quintile	Review comments provided by Huron team re: QC liabilities across various sources and update schedules with suggested changes.	1.9
11/16/22	Amanda Quintile	Prepare for Celsius QC liabilities across various sources meeting on 11/16/2022.	1.3
11/16/22	Amanda Quintile	Create template for Celsius Interim Report document tracker.	1.1
11/16/22	Amanda Quintile	Revise Daily surplus and deficit schedule for feedback from Huron team.	0.8
11/16/22	Amanda Quintile	Revise Daily Blockchain activity schedule for feedback from Huron team.	0.8
11/16/22	Amanda Quintile	Revise surplus and deficit graph for guidance from Huron team.	0.7
11/16/22	Jean-Louis Sorondo	Participate in follow up internal team call with T. Martin, R Loh, M. Boyer and A. Quintile (Huron).to review schedules and charts in progress.	0.4
11/16/22	Jean-Louis Sorondo	Prepare schedules and charts based responsive to counsel requests.	1.8
11/16/22	Jean-Louis Sorondo	Create schedule of transfers to customers in five days leading to pause data.	1.5
11/16/22	Jean-Louis Sorondo	Draft analysis utilizing database queries to pull information to address counsel requests and discussion with T. Martin (Huron).	1.4
11/16/22	Jean-Louis Sorondo	Prepare dollar and coin updates to outflow charts at the request of counsel.	1.3
11/16/22	Jean-Louis Sorondo	Prepare charts for exhibits 5 and 6 using data from transaction databases.	1.2

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Date	Professional	Description	Hours
11/16/22	Michael Boyer	Discuss Examiner report requirements with T. Martin, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/16/22	Michael Boyer	Participate in draft schedule status update call with R. Loh (Huron) in advance of discussions with counsel.	0.7
11/16/22	Michael Boyer	Integrate revisions to freeze report balance summary analysis.	1.7
11/16/22	Michael Boyer	Update draft April 15th summary schedule on custody funding and pricing.	1.7
11/16/22	Michael Boyer	Review all Huron schedules and provide feedback to respective authors.	1.6
11/16/22	Michael Boyer	Update draft April 15th summary schedule on assets/liabilities plus pricing.	1.0
11/16/22	Michael Boyer	Review current draft schedules in preparation for discussion with Examiner counsel.	0.8
11/16/22	Michael Boyer	Draft April 15th summary schedule on assets/liabilities, custody and withhold	0.8
11/16/22	Michael Boyer	Integrate revisions to custody liability balance comparison schedule.	1.4
11/16/22	Michael Boyer	Standardize custody liability schedule per Examiner counsel comments.	0.5
11/16/22	Michael Boyer	Standardize freeze report balance summary analysis per Examiner counsel	0.3
11/16/22	Robert Loh	Meet with T. Martin, M. Boyer, J. Sorondo and A. Quintile (Huron) to edit schedules and exhibits for interim report following discussion with counsel.	0.4
11/16/22	Robert Loh	Meet with M. Boyer (Huron) to review drafts of schedules and exhibits for interim report in advance of discussion with counsel.	0.7
11/16/22	Robert Loh	Call with T. Martin (Huron) regarding analysis of Celsius crypto wallets (custody related), call with T. Martin (Huron) regarding analysis of customer custody accounts, and correspond with T. Martin and M. Boyer (Huron) regarding interim report deliverables.	0.4
11/16/22	Robert Loh	Expand analysis of custody and withhold account balances for the ten days prior to, and following, the Pause.	2.3
11/16/22	Robert Loh	Revise and update various schedules and exhibits for review by Counsel including comparison of customer account balances to custody wallets.	2.2
11/16/22	Robert Loh	Continue to expand analysis of custody and withhold account balances for the ten days prior to, and following, the Pause.	1.1
11/16/22	Robert Loh	Revise schedule of initial custody wallet funding sources.	1.1
11/16/22	Robert Loh	Prepare summary of the Debtor's Fireblocks workspaces in advance of discussion with counsel.	0.6
11/16/22	Robert Loh	Confirm selected custody wallet transactions to the blockchain as requested by Counsel.	0.4
11/16/22	Timothy Martin	Call to discuss changes to exhibits with M. Boyer, R. Loh, J. Sorondo and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/16/22	Timothy Martin	Call with R. Loh (Huron) regarding status of draft wallet analyses.	0.1
11/16/22	Timothy Martin	Call with R. Loh (Huron) regarding status of custody account balance analysis.	0.1
11/16/22	Timothy Martin	Review and edit schedules related to daily activity in Custody and Withhold accounts and check pricing regarding same.	1.4
11/16/22	Timothy Martin	Draft schedule of daily custody and withdrawal activity for period prior to and following pause date.	1.4
11/16/22	Wojtek Hajduczyk	Review and analysis of report exhibits and underlying model.	2.2
11/16/22	Wojtek Hajduczyk	Correspond with team to discuss exhibits and underlying analysis.	0.7
11/17/22	Amanda Quintile	Input all schedules based on schedule type into Celsius Interim Report document tracker.	1.9
11/17/22	Amanda Quintile	Input customer account balance data into schedule of comparison of digital assets in custody wallets to customer account balances.	1.2
11/17/22	Amanda Quintile	Input initial custody wallet funding data into schedule of comparison of digital assets in custody wallets to customer account balances.	1.1
11/17/22	Amanda Quintile	Create template for schedule of comparison of digital assets in custody wallets to customer account balances as of 4/15.	0.8
11/17/22	Amanda Quintile	Review all schedules to input into Celsius Interim Report document tracker.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/17/22	Amanda Quintile	Update footnotes for schedule of comparison of digital assets in custody wallets to customer account balances as of 4/15 based on comments from Huron team.	0.6
11/17/22	Jean-Louis Sorondo	Create additional withdrawal account transaction schedules and review for accuracy.	2.1
11/17/22	Jean-Louis Sorondo	Continue withdrawal account transaction analysis and prepare charts.	1.9
11/17/22	Jean-Louis Sorondo	Create withdrawal account transaction activity schedules from two year sofa data.	1.5
11/17/22	Michael Boyer	Participate in withhold and custody review status update call with L. Raiford, M. Onibokun (Jenner) and T. Martin, R. Loh (Huron).	0.8
11/17/22	Michael Boyer	Participate in pending withdrawal data review call with T. Martin, R. Loh (Huron).	0.5
11/17/22	Michael Boyer	Participate in April 15th summary schedules review call with T. Martin (Huron).	0.5
11/17/22	Michael Boyer	Prepare feedback on Custody sections in draft Examiner report.	2.3
11/17/22	Michael Boyer	Update draft April 15th summary schedule on withhold account transfers and	1.5
11/17/22	Michael Boyer	Revise April 15th summary schedule based on review comments.	1.5
11/17/22	Michael Boyer	Update pricing adjustments on April 15th summary.	1.3
11/17/22	Michael Boyer	Update pricing adjustments on April 15th summary based on close price per updated source.	0.4
11/17/22	Robert Loh	Meet with L. Raiford, M. Onibokun (Jenner) and T. Martin, M. Boyer (Huron) regarding 'Withhold' and 'Custody' accounts.	0.8
11/17/22	Robert Loh	Review data related to pending withdrawals (at Pause) with T. Martin and M. Boyer (Huron).	0.5
11/17/22	Robert Loh	Call with T. Martin (Huron) regarding status of waterfall analyses.	0.4
11/17/22	Robert Loh	Review updated draft of the interim report and outline proposed edits based on analyses completed to date.	2.1
11/17/22	Robert Loh	Prepare for meeting with Celsius customer group by reviewing account activity and court filings.	1.7
11/17/22	Robert Loh	Prepare for interview of Celsius executive.	1.4
11/17/22	Robert Loh	Analyze Debtor prepared waterfall reports.	0.8
11/17/22	Timothy Martin	Call with L. Raiford, M. Onibokun (Jenner) and R. Loh and M. Boyer (Huron) to discuss financial analysis and custody accounts.	0.8
11/17/22	Timothy Martin	Participate in call with M. Boyer, R. Loh (both Huron) to walk through Debtors' production of pending withdrawals.	0.5
11/17/22	Timothy Martin	Call with M. Boyer (Huron) to walk through April 15th funding analyses.	0.5
11/17/22	Timothy Martin	Call with R. Loh (Huron) regarding waterfall analyses and liquidity tiers.	0.4
11/17/22	Timothy Martin	Prepare summary of account balances from different debtor sources.	1.4
11/17/22	Timothy Martin	Analyze waterfall reports for May 2022 in connection with request from counsel.	0.8
11/17/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding different sources of account	0.4
11/17/22	Timothy Martin	Correspond with J. Sorondo (Huron) on database records related to withdrawals at time of pause.	0.2
11/17/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding segregation of accounts.	0.2
11/18/22	Amanda Quintile	Update Surplus/Deficit of Digital Assets in Custody Wallets to Custody Account Balances schedule to use fireblocks transaction data instead of reconciliation report data.	1.7
11/18/22	Amanda Quintile	Revise Celsius Interim Report document tracker based on comments from Huron	1.3
11/18/22	Amanda Quintile	Create surplus and deficit graph in coins based on custody period.	1.2
11/18/22	Amanda Quintile	Input coin data from 6/10 - 6/12 into template for withdrawal amounts summary.	1.1
11/18/22	Amanda Quintile	Prepare for Celsius check in meeting with Huron team on 11/18/2022.	0.9
11/18/22	Amanda Quintile	Create template for summary of pre-pause withdrawal amounts of digital assets from custody amounts.	0.8
11/18/22	Amanda Quintile	Create surplus and deficit graph in USD based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in coins based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in USD based on custody period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph in USD based on pause period.	0.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in coins based on pause period.	0.6
11/18/22	Amanda Quintile	Create surplus and deficit graph for "other coins" in USD based on pause period.	0.6
11/18/22	Jean-Louis Sorondo	Edit schedules 5 and 7 to Interim Examiner Report in connection with Cryptocurrency transfers.	1.2
11/18/22	Jean-Louis Sorondo	Create ledger and wallet liability comparison schedule.	2.3
11/18/22	Jean-Louis Sorondo	Analyze schedules 5 and 7 to reconcile for discrepancies.	2.0
11/18/22	Jean-Louis Sorondo	Perform quality control and troubleshooting on schedules 5 and 7.	1.7
11/18/22	Jean-Louis Sorondo	Perform quality control on withdrawal account schedules.	0.7
11/18/22	Michael Boyer	Confirm messari.io pricing history from Custody launch.	2.0
11/18/22	Michael Boyer	Revise draft Custody and Withhold analysis based on review comments.	1.2
11/18/22	Michael Boyer	Revise draft Freeze Report analysis based on review comments.	0.9
11/18/22	Michael Boyer	Update Freeze Report analysis for standardization in preparation to import to Examiner report.	0.8
11/18/22	Michael Boyer	Update Custody and Withhold analysis for standardization in preparation to import to Examiner report.	0.5
11/18/22	Michael Boyer	Confirm crypto asset pricing methodologies and references in updated schedules.	0.5
11/18/22	Michael Boyer	Confirm non-messari.io pricing on assets not covered.	0.2
11/18/22	Robert Barnett	Review and analyze custody and withheld schedules in connection with filing of interim report.	2.3
11/18/22	Robert Barnett	Prepare summary of quality control comments on daily activity schedules in connection with filing of interim report.	0.8
11/18/22	Robert Barnett	Review and analysis of daily activity schedules in connection with filing of interim report.	1.7
11/18/22	Robert Loh	Revise schedule and exhibits for inclusion in interim report at the request of	2.8
11/18/22	Robert Loh	Outline proposed edits to the interim report based on analyses completed to date.	2.3
11/18/22	Robert Loh	Correspond with Counsel (Jenner) regarding interim report schedules and exhibits.	1.9
11/18/22	Timothy Martin	Review source data for analyses using customer data for liability amount.	1.3
11/18/22	Timothy Martin	Review of variances in daily blockchain file caused by timing of reporting.	0.8
11/18/22	Timothy Martin	Draft template for comparison of shortfall variances using different sources.	0.4
11/19/22	Amanda Quintile	Make final changes to schedules for Celsius interim report based on guidance from Huron team.	1.9
11/19/22	Amanda Quintile	Make final updates to all surplus and deficit graphs based on suggested changes from Huron team.	1.3
11/19/22	Amanda Quintile	Update SOFA source data citation in relevant schedules to be consistent throughout.	0.7
11/19/22	Amanda Quintile	Make final formatting changes to Schedule 2 based on suggested changes from Huron team.	0.6
11/19/22	Amanda Quintile	Review footnotes in schedules 1-9 to identify which schedules use SOFA source	0.4
11/19/22	Jean-Louis Sorondo	Prepare schedule of all deposits into custody and all transactions into custody.	0.9
11/19/22	Jean-Louis Sorondo	Analyze schedule 7 data and validate against custody activity.	0.8
11/19/22	Michael Boyer	Update custody and withhold graphs for pre and post Pause periods.	1.1
11/19/22	Michael Boyer	Prepare feedback to updated draft Examiner report.	1.7
11/19/22	Michael Boyer	Update Custody and withhold analysis, including graphs, with updated pricing on all coins.	1.4
11/19/22	Michael Boyer	Provide final edit suggestions for Examiner interim report to Examiner Counsel.	0.8
11/19/22	Michael Boyer	Edit analysis while confirming non-messari.io pricing on assets not covered.	0.7
11/19/22	Michael Boyer	Review updated draft Examiner report in preparation for initial distribution with Examiner counsel.	0.6
11/19/22	Michael Boyer	Revise custody surplus/deficit schedule for Examiner report.	0.3
11/19/22	Timothy Martin	Analyze account data related to deposits and withdrawals during and after the pause.	3.4
11/19/22	Timothy Martin	Reconcile deposit history in Custody account with inflows and outflows as reported in SOFA data.	2.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/20/22	Jean-Louis Sorondo	Determine accounts with zero custody balance and review.	0.8
11/21/22	Robert Loh	Outline potential blockchain related analyses and procedures in support of final report objectives.	1.7
11/21/22	Robert Loh	Review preliminary listing of A. Mashinsky wallet addresses.	0.9
11/21/22	Robert Loh	Review preliminary listing of N. Golstein wallet addresses.	0.5
11/21/22	Robert Loh	Review preliminary listing of S. Leon wallet addresses.	0.4
11/22/22	Amanda Quintile	Meet with R. Loh (Huron) to discuss creating and populating crypto asset analysis.	0.6
11/22/22	Amanda Quintile	Prepare for meeting with Huron team to discuss creating and populating templates for relevant Celsius tx history files to import into a database.	0.8
11/22/22	Amanda Quintile	Populate fireblocks activity template with Celsius mining transaction history raw	0.8
11/22/22	Amanda Quintile	Populate fireblocks activity template with Celsius DeFi transaction history raw data.	0.7
11/22/22	Amanda Quintile	Create fireblocks activity template to import Celsius mining transaction history into database.	0.3
11/22/22	Amanda Quintile	Create fireblocks activity template to import Celsius DeFi transaction history into database.	0.3
11/22/22	Jason Olivo	Call with M. Boyer (Huron) to discuss Freeze Report analysis for final report.	0.5
11/22/22	Jason Olivo	Update Freeze Report analysis with 6/29/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 5/12/22 data for cryptocurrency balances.	1.2
11/22/22	Jason Olivo	Update Freeze Report analysis with 11/04/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 06/08/22 data for cryptocurrency balances.	0.9
11/22/22	Jason Olivo	Update Freeze Report analysis with 06/03/22 data for cryptocurrency balances.	0.8
11/22/22	Jason Olivo	Update Freeze Report analysis with 05/27/22 data for cryptocurrency balances.	0.8
11/22/22	Michael Boyer	Discuss Freeze Report analysis with J. Olivo (Huron) in connection with analyses.	0.5
11/22/22	Michael Boyer	Correspond with J. Olivo (Huron) providing requirements for Freeze Report	0.2
11/22/22	Michael Boyer	Review initial draft of Freeze Report analysis prepared by J. Olivo (Huron).	0.4
11/22/22	Michael Boyer	Review updated Freeze Report analysis with new dates added and provide	1.2
11/22/22	Robert Loh	Meet with A. Quintile (Huron) regarding the analysis of crypto asset transfers into/out of Celsius controlled wallets.	0.6
11/22/22	Robert Loh	Review and analyze CEL token transfers following initial minting.	2.4
11/22/22	Robert Loh	Prepare overview of initial CEL token mint activity (recipients, dates, etc.).	2.3
11/22/22	Robert Loh	Prepare crypto analysis template for use in analyzing data provided by Fireblocks.	1.4
11/22/22	Robert Loh	Review historical coin pricing data compiled by engagement team.	0.8
11/22/22	Robert Loh	Draft internal correspondence regarding tracing methodologies and data	0.7
11/22/22	Timothy Martin	Analyze coin pricing data related to 33 coins with no pricing history.	1.4
11/22/22	Timothy Martin	Review and comment on updated coin pricing schedule.	0.6
11/23/22	Amanda Quintile	Populate fireblocks activity template with Celsius Finance transaction history raw	0.8
11/23/22	Amanda Quintile	Populate fireblocks activity template with Celsius EU UAB transaction history raw data.	0.7
11/23/22	Amanda Quintile	Create fireblocks activity template to import Celsius Finance and Celsius EU UAB transaction history into database.	0.6
11/23/22	Michael Boyer	Reconcile updated Freeze Report analysis with supporting documents.	1.8
11/23/22	Robert Loh	Review initial analysis of crypto asset transfers prepared by engagement team.	2.1
11/23/22	Robert Loh	Conduct preliminary research into NFT related transactions.	1.6
11/23/22	Robert Loh	Outline revisions to crypto asset transfer analysis templates.	1.2
11/23/22	Timothy Martin	Review of Freeze reconciliation analysis.	0.4
11/23/22	Timothy Martin	Review and edit Fireblocks activity template.	0.3
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius February transaction history raw data.	0.8
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius UK transaction history raw data.	0.7
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius April transaction history raw data.	0.7
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius January transaction history raw	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/28/22	Amanda Quintile	Populate fireblocks activity template with Celsius March transaction history raw	0.7
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius UK transaction history into database.	0.3
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius January and February transaction history into database.	0.6
11/28/22	Amanda Quintile	Create fireblocks activity template to import Celsius March and April transaction history into database.	0.6
11/28/22	Jean-Louis Sorondo	Analyze sofa rider data to 2yr data source utilizing database queries and report exception counts.	1.7
11/28/22	Jean-Louis Sorondo	Manipulate database to incorporate sofa detail and verify counts.	1.2
11/28/22	Michael Boyer	Update Freeze Reports analysis for additional balance sheet asset accounts in 2021 Coin Stats reports.	2.2
11/28/22	Michael Boyer	Review updated Coin Stats summary schedule for added dates.	2.0
11/28/22	Michael Boyer	Update Freeze Reports analysis for additional balance sheet liability accounts in 2021 Coin Stats reports.	1.8
11/28/22	Michael Boyer	Review SecureDocs database for updated data production.	0.5
11/28/22	Robert Loh	Trace customer withdrawals during the period prior the Debtor pausing withdrawals in blockchain.	2.7
11/28/22	Robert Loh	Review sampling of significant customer withdrawals during the period June 10-12, 2022.	1.4
11/28/22	Robert Loh	Review open source reporting regarding crypto asset transactions by Celsius executives and insiders.	0.8
11/28/22	Timothy Martin	Review of Schedule F supplement provided by Debtors in connection with request for customer names.	0.6
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius May transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius June transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius July transaction history raw data.	0.7
11/29/22	Amanda Quintile	Populate fireblocks activity template with Celsius Lithuania transaction history raw data.	0.6
11/29/22	Amanda Quintile	Update Celsius June fireblocks activity template based on suggested changes from Huron team.	0.4
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius May and June transaction history into database.	0.6
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius July transaction history into database.	0.3
11/29/22	Amanda Quintile	Create fireblocks activity template to import Celsius Lithuania transaction history into database.	0.3
11/29/22	Jean-Louis Sorondo	Analyze top 100 withdrawal customers activity utilizing database queries.	1.8
11/29/22	Jean-Louis Sorondo	Edit analysis to include addendum mapping detail and verify complete.	1.1
11/29/22	Michael Boyer	Correct calculation errors found in 2021 coin stats worksheets.	1.4
11/29/22	Michael Boyer	Update summary assets/liability schedule by coin with additional Freeze Report	2.3
11/29/22	Michael Boyer	Add additional Coin Stats reports to assets/liabilities summaries.	1.7
11/29/22	Michael Boyer	Reconcile total assets by coin quantity in Freeze Report Summary to respective coin stats reports.	1.6
11/29/22	Michael Boyer	Reconcile calculated USD value of total coins for total and by asset account.	1.5
11/29/22	Michael Boyer	Reconcile total Liabilities by coin quantity in Freeze Report Summary to respective coin stats reports.	1.2
11/29/22	Michael Boyer	Reconcile calculated USD value of total coins for total and by liability account.	1.2
11/29/22	Robert Loh	Trace customer withdrawals in blockchain during the period prior the Debtor pausing withdrawals.	2.4
11/29/22	Robert Loh	Test methods to trace the deployment of customer assets to DeFi platforms.	2.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/29/22	Robert Loh	Review comparison of User accounts contained within 2-year data not included within customer name mapping file and trace transactions to known individuals and	2.2
11/29/22	Timothy Martin	Analyze transactions between Debtor and FTX as included in transaction registers produced by Debtor.	2.2
11/29/22	Timothy Martin	Review of loan performance files for 2022.	1.4
11/29/22	Timothy Martin	Review Debtor productions for files related to loan performance.	1.3
11/29/22	Timothy Martin	Analyze loans between debtors as recorded in general ledger.	0.8
11/29/22	Timothy Martin	Review of correspondence regarding loans between Debtors.	0.6
11/30/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for 5 of the top 100 customer withdrawal accounts.	1.9
11/30/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for an additional 5 of the top 100 customer withdrawal accounts.	1.9
11/30/22	Amanda Quintile	Attention to correspondences from Huron team re: Celsius June 10-12 tracing	0.6
11/30/22	Amanda Quintile	Review analysis on customer withdrawals during June 10-12 tracing period.	0.6
11/30/22	Amanda Quintile	Prepare for Celsius update meeting with Huron team on 11/30/2022.	0.4
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.9
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.9
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.8
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Verify Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.7
11/30/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.4
11/30/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name removed for reporting) in coin databases to confirm accuracy.	0.3
11/30/22	Jean-Louis Sorondo	Continue beginning balance analysis and test for accuracy.	1.6
11/30/22	Jean-Louis Sorondo	Calculate beginning balances as of July 13, 2020 utilizing database queries and tracing crypto activity.	1.4
11/30/22	Jean-Louis Sorondo	Modify database to incorporate ending balances and analysis conducted.	1.3
11/30/22	Michael Boyer	Standardize account names of 2021 newly added freeze reports.	1.8
11/30/22	Michael Boyer	Review non-balancing accounts in Freeze Report summary and update formula references.	1.2
11/30/22	Michael Boyer	Review of recently filed cryptocurrency related motions.	0.3
11/30/22	Robert Loh	Review full export of customer account activity during the period June 10-12, 2022.	3.2
11/30/22	Robert Loh	Continue blockchain tracing of customer withdrawals during the period prior the Debtor pausing withdrawals.	2.1
11/30/22	Robert Loh	Continue blockchain tracing of customer withdrawals during the period prior the Debtor pausing withdrawals (focus on UTXO transactions).	1.9
11/30/22	Robert Loh	Outline analysis template for the tracing of customer withdrawals between June 10 - 12, 2022 (pre-Pause).	1.9

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
11/30/22	Timothy Martin	Compare flow of transactions as recorded by Fireblocks to blockchain and company records.	2.9

Total: Cryptocurrency Analysis

621.3

Task Code 2: Tax Issues

Date	Professional	Description	Hours
11/03/22	Anju Joseph	Summarize current findings of outstanding tax obligations by state and annotate potential questions for management.	1.3
11/03/22	Anju Joseph	Review call notes from tax meeting with management in preparation for tax process and procedure meeting.	0.8
11/03/22	Anju Joseph	Review and supplement interview questions for global tax director and domestic tax director.	0.5
11/03/22	Anju Joseph	Discuss with on interview prep of tax employee with R. Barnett (Huron).	0.4
11/04/22	Anju Joseph	Call with G. Morse, M. Root, S. Gillis (Jenner) and R. Barnett (Huron) regarding planning for witness interviews.	1.0
11/04/22	Robert Barnett	Call with G. Morse, M. Root, S. Gillis (Jenner) and A. Joseph (Huron) on tax matters and prep for tax interviews.	1.0
11/07/22	Anju Joseph	Review interview questions for two tax managers.	0.6
11/07/22	Anju Joseph	Review supporting detail and supplements provided by Tax team to be used in interview.	0.7
11/08/22	Anju Joseph	Review exhibits for discussion in preparation for interview with tax manager.	0.3
11/08/22	Anju Joseph	Review PA tax documents and status of VDA to analyze outstanding tax	0.6
11/09/22	Anju Joseph	Draft correspondence on taxing and mining workplan, understanding of key facts and adjustments needed for work product.	0.9
11/10/22	Anju Joseph	Attention to assets held by mining and assess potential for future tax obligation.	0.8
11/10/22	Robert Barnett	Review and analysis of new tax documents from Jenner.	1.4
11/14/22	Anju Joseph	Attention to correspondences on data room updates as of 11.14 and outstanding requests on tax workstream.	0.3
11/14/22	Robert Barnett	Review and analysis of mining rig status documents for tax.	0.4
11/15/22	Robert Barnett	Review and analysis of additional tax documents including returns, sales tax, VAT tax, UTP tax information.	2.4
11/15/22	Robert Barnett	Communications with counsel on tax analysis and interview prep.	0.7
11/16/22	Anju Joseph	Reconcile rig locations and related tax and utility obligations.	0.8
11/17/22	Anju Joseph	Review files in data room on tax matters - transfer pricing memo, property tax.	2.3
11/17/22	Anju Joseph	Review correspondences on status of tax meetings and data received.	0.3
11/17/22	Robert Barnett	Review and analysis of EY reports and documents.	0.7
11/17/22	Robert Barnett	Review and analysis of sales and use taxes in GA and PA, warehousing of rigs and rig deployment detail.	0.6
11/17/22	Robert Barnett	Review and comment on current draft of interim report.	1.8
11/22/22	Anju Joseph	Review status of tax documents and data received as of 11.22.	1.4
11/28/22	Anju Joseph	Attention to correspondences related to E&Y tax documents produced, and review correspondences related to sales and use tax obligations.	1.4

Total: Tax Issues

23.4

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/01/22	Anju Joseph	Analyze newly provided hosting cost detail by site schedule and reconcile to	0.9
11/01/22	Anju Joseph	Draft correspondence on hosting and utility schedule summarizing findings for	0.3
11/01/22	Anju Joseph	Identify inconsistencies in the data and requisite GL detail required for mining	0.5
11/02/22	Anju Joseph	Review 2021 invoices from Core Scientific to bi-furcate detail and add notations for utility obligation analysis.	1.9
11/02/22	Anju Joseph	Update invoice and payment tracker to distinguish expense categories from Core Scientific invoices.	1.7
11/02/22	Robert Barnett	Review and analysis of new mining invoices and payment data for Priority Power and Graybar to gain understanding of unpaid obligations.	1.3
11/03/22	Anju Joseph	Analyze SOFA/SOAL of Celsius Mining for prepayments and outstanding balances by hosting and utility companies.	1.2
11/03/22	Anju Joseph	Analyze claims register for outstanding utility and hosting activity.	0.8
11/03/22	Anju Joseph	Review payment requests by utility and hosting providers and reconcile potential outstanding obligations per invoice detail.	0.6
11/03/22	Anju Joseph	Draft email summarizing findings to counsel on utility, hosting and electric matters.	0.4
11/03/22	Robert Barnett	Review and analysis of Core Declaration.	1.2
11/04/22	Anju Joseph	Review prepayment activity to analyze methodology for rolling balances, for inclusion in utility and hosting analysis.	2.1
11/04/22	Anju Joseph	Draft partial payment analysis of requisite hosting expenses for Core Scientific and various vendors.	1.1
11/04/22	Anju Joseph	Summarize partial payment analysis of hosting expenses in correspondence to	0.6
11/04/22	Anju Joseph	Meet with E. Savner (Jenner) and R. Barnett (Huron) on mining and hosting	0.7
11/04/22	Anju Joseph	Discuss mining monthly true-up and walk through unreconciled invoice activity with R. Barnett (HBA).	0.5
11/04/22	Anju Joseph	Edit data request for open items on hosting and payment activity.	0.5
11/04/22	Robert Barnett	Meet with E. Savner (Jenner) and A. Joseph (Huron) related to mining T4 current analyses and missing data.	0.7
11/04/22	Robert Barnett	Review analysis of mining invoices and payments prepared by A. Joseph (Huron) and identifying outstanding issues.	0.6
11/04/22	Robert Barnett	Call with A. Joseph (Huron) discussing missing data and unreconciled activity identified in the data.	0.5
11/04/22	Timothy Martin	Review analysis from A. Joseph (Huron) regarding utilities associated with mining operations.	0.2
11/07/22	Anju Joseph	Review and update schedule based on new invoice detail received as of 11.03 on mining and utilities reconciliation.	1.9
11/07/22	Anju Joseph	Review to Graybar invoices, incorporate into summary schedule and edit mining activity schedule for consistency.	1.8
11/07/22	Robert Barnett	Review analysis of mining activity for hosting and energy charges and property acquisition.	0.8
11/08/22	Anju Joseph	Review 2022 invoices received as of 11.01.22 on Priority Power and incorporate invoice detail to obligation schedule.	1.8
11/08/22	Anju Joseph	Update schedules and payment reconciliations for new data received as of 11.02.22.	1.2
11/08/22	Anju Joseph	Update schedules and reconcile new payment detail from Graybar and Priority	1.0
11/08/22	Anju Joseph	Attention to mining cash forecast and note payments for hosting and related service providers.	0.8
11/09/22	Anju Joseph	Review cash forecast model related to mining to identify projected and actual hosting activity against invoice detail.	1.6
11/09/22	Anju Joseph	Summarize expected monthly burn on hosting and identify key expense categories.	1.1

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/09/22	Anju Joseph	Communicate with E. Savner (Jenner) on mining and utility workstream and address open questions from counsel.	0.6
11/10/22	Anju Joseph	Incorporate 2021_06_25 Core Scientific Paid detail into hosting and utility schedule and reconcile for duplicates.	1.9
11/10/22	Anju Joseph	Review notes from calls re: Priority Power, mining infrastructure and review related payment support.	1.1
11/10/22	Anju Joseph	Edit summary rolling up payment detail by provider.	0.6
11/10/22	Robert Barnett	Review and analysis of emails and documents for Celsius mining assessment.	0.7
11/11/22	Anju Joseph	Review GL detail on Mining activity, reconcile to prior data received and supporting workbooks.	1.3
11/11/22	Anju Joseph	Attention to invoice tracking schedule and provide guidance on updating payment detail.	0.7
11/11/22	Robert Barnett	Review and analysis of Celsius mining documents uploaded and provided by Jenner as of 11.11.	1.3
11/14/22	Anju Joseph	Create summary of Core activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.8
11/14/22	Anju Joseph	Create summary of EZ Blockchain activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.6
11/14/22	Anju Joseph	Create summary of Luna (Mawson) activity in cash versus accrual basis and stratify supporting schedules to bifurcate estimates versus actual.	1.4
11/14/22	Anju Joseph	Analyze detail from J. Olivo (HBA) for Core invoices from 2021-2022 for inclusion into larger workbook.	1.2
11/14/22	Anju Joseph	Create summary of Constellation activity in cash versus accrual basis and stratify supporting schedules accordingly.	0.8
11/14/22	Anju Joseph	Create summary of Oncor activity in cash versus accrual basis and stratify supporting schedules accordingly.	0.6
11/14/22	Anju Joseph	Edit Mawson invoice detail to add incremental payment detail.	0.5
11/14/22	Jason Olivo	Log Priority Power invoices provided by Celsius into Utility Obligations schedule.	0.9
11/14/22	Jason Olivo	Log Core Scientific invoices provided by Celsius into Utility Obligations schedule.	1.7
11/14/22	Jason Olivo	Log Luna Square invoices provided by Celsius into Utility Obligations schedule.	1.2
11/14/22	Jason Olivo	Log Mothership invoices provided by Celsius into Utility Obligations schedule.	0.9
11/14/22	Jason Olivo	Log EZ Blockchain invoices provided by Celsius into Utility Obligations schedule.	0.8
11/14/22	Robert Barnett	Review and analysis of additional hosting utility invoices and contract information for Luna Square and Core.	2.3
11/15/22	Anju Joseph	Incorporate 2021_08_26 Mining Equipment payment detail into hosting and utility schedule and edit for redundancy.	1.8
11/15/22	Anju Joseph	Revise summary schedule of key hosting and utility activity per guidance received from R. Barnett (Huron).	1.4
11/15/22	Anju Joseph	Analyze and incorporate 2021_08_26 Hosting Services payment detail into hosting and utility schedule.	1.1
11/15/22	Anju Joseph	Review hosting and utility schedules for errors and redundancy.	0.6
11/15/22	Anju Joseph	Reconcile last 20 invoices received re: Core Scientific 41831 to 41218, add to schedule as necessary.	1.3
11/15/22	Anju Joseph	Analyze and incorporate 20 invoices received re: Core Scientific 14693 to 10095 in utility and hosting schedule.	1.1
11/15/22	Anju Joseph	Analyze and incorporate 20 invoices received re: Core Scientific 10094 to 41867 in utility and hosting schedule.	0.9
11/15/22	Anju Joseph	Review all hosting and utility information received and update "Gap" tab as missing data identified.	0.8
11/15/22	Robert Barnett	Review and analysis of mining hosting and utility analyses, gaps and questions regarding outstanding invoices and payments.	1.1

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
11/16/22	Anju Joseph	Review mining GL provided for 2021 and 2022 and incorporate activity for prepaid hosting and hosting expenses from monthly detail into schedule.	1.9
11/16/22	Anju Joseph	Update schedule incorporating information Core Scientific related to advance payment of equipment and taxes.	1.2
11/16/22	Anju Joseph	Review content on datasite and attention to emails from controller related to invoice adjustments and payment applications.	1.1
11/16/22	Robert Barnett	Review and reconcile mining invoice and payment tracking.	0.5
11/17/22	Anju Joseph	Update summary schedule for invoice detail roll-up of hosting fees by provider.	2.4
11/18/22	Anju Joseph	Call with E. Savner (Jenner) on utilities and hosting matters and review schedule of payments received and missing data.	0.9
11/18/22	Anju Joseph	Follow-up on email reconciling data requests for utilities and hosting workplan.	0.5
11/18/22	Robert Barnett	Analyze EZ Blockchain contractual obligations regarding payments and invoices.	1.4
11/18/22	Robert Barnett	Prepare for call with Jenner regarding mining schedules, hosting and energy costs and interview with mining employee.	0.7
11/18/22	Robert Barnett	Call with E. Savner (Jenner) on hosting and energy costs, follow-up from interviews and status of work.	0.9
11/21/22	Anju Joseph	Attention to correspondences on status of data requests and open items to address in follow-up interviews related to hosting and mining.	0.3
11/22/22	Anju Joseph	Review data room for updates on mining strategy, pricing changes over time by location and status of buildout.	1.8
11/22/22	Anju Joseph	Attention to status of Barbor Lake, Garden City and investment payments at Celsius mining.	1.6
11/22/22	Anju Joseph	Analyze Priority Power invoices from 2022 reconciling detail previously received.	1.2
11/28/22	Anju Joseph	Edit hosting and mining schedule for activity related to Core Scientific in 2021.	1.6
11/28/22	Anju Joseph	Attention to cash forecast to analyze payments and reconcile trends.	0.8
11/28/22	Anju Joseph	Review and respond to emails on witness prep and status of work flow.	0.2
11/28/22	Robert Barnett	Analyze documents in Debtor production regarding mining invoices payments.	0.7
11/29/22	Anju Joseph	Edit accrual and payment schedule to incorporate net hosting and utility expense, less payments.	1.7
11/29/22	Anju Joseph	Review Mawson/Luna detail and incorporate into schedule.	1.6
11/29/22	Anju Joseph	Edit summary tab to visualize in greater detail, by vendor, hosting and utility fees.	1.4
11/29/22	Anju Joseph	Edit analysis to show net obligation position for primary hosting and utility vendors.	1.5
11/29/22	Anju Joseph	Edit summary tab to include invoice detail by vendor re: hosting and utility fees.	1.0
11/29/22	Anju Joseph	Consolidate vendors re: electric payment to simplify schedule.	0.8
11/29/22	Robert Barnett	Review and respond to scheduling emails and analyses regarding mining interviews.	0.8
11/30/22	Anju Joseph	Edit individual vendor tabs adding analysis to summarize activity.	1.6
11/30/22	Anju Joseph	Review summary and supporting tabs to ensure data complete and flowing through summary.	0.6
11/30/22	Anju Joseph	Attention to guidance from E. Savner (Jenner) on edits to schedule and revise accordingly.	2.1
11/30/22	Anju Joseph	Reconcile June-August 2022 payments for Core and create roll-forward and correspond with counsel on information gap.	1.6
11/30/22	Anju Joseph	Correspond with counsel on information gap in Core Scientific data.	0.3
11/30/22	Anju Joseph	Update analysis for new Mothership invoices.	1.2
11/30/22	Anju Joseph	Reconcile duplicate entries between payment evidence workbooks received and update vendor balance activity accordingly.	1.1
11/30/22	Anju Joseph	Identify and update Gaps in the data received and provide data requests to counsel.	0.5
11/30/22	Robert Barnett	Analyze documents in Debtor production regarding mining utility charges.	1.3
11/30/22	Timothy Martin	Review of payment schedules for mining section of report.	0.4

Total: Utility Obligations

103.5

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
11/21/22	Robert Barnett	Correspond with T. Martin regarding October fee statement.	0.4
11/22/22	Robert Barnett	Consolidate fee detail and correspond with staff on Oct. fee application.	0.7
11/22/22	Timothy Martin	Update fee estimate at request of Examiner.	0.2
11/23/22	Robert Barnett	Draft October fee statement.	1.2
11/28/22	Robert Barnett	Review and reconcile monthly fee statement detail and schedules.	2.4
11/29/22	Robert Barnett	Update October monthly fee statement for filing.	1.3
11/29/22	Timothy Martin	Review of draft October fee statement.	0.8
11/30/22	Robert Barnett	Modify schedules for monthly fee statement and reviewed instructions from fee examiner.	2.6

Total: Billing and Fee Applications

9.6

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/01/22	Amanda Quintile	Participate in scope expansion and workplan call with T. Martin, R. Loh, R. Barnett, J. Sorondo and M. Boyer (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Anju Joseph	Participate in call with T. Martin, J. Sorondo, R. Barnett (Huron) regarding status of work streams related to tax, utility obligations, outstanding requests and next steps. Participation necessary due to responsibilities.	0.9
11/01/22	Anju Joseph	Correspond with T. Martin (Huron) updating on hosting and utility analysis and summarize open items.	0.4
11/01/22	Anju Joseph	Draft understanding of missing information on the mining workstream data requests.	0.4
11/01/22	Jean-Louis Sorondo	Participate in call with A. Joseph, T. Martin, R. Barnett (Huron) call to discuss workplan and outstanding data requests related to taxes and utilities. Participation necessary due to workstream responsibilities.	0.9
11/01/22	Michael Boyer	Participate in planning call for potential scope expansion with T. Martin, R. Loh, A. Quintile, R. Barnett, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Barnett	Discuss scope expansion and impact on each team's analyses with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Barnett	Participate in status update call for Huron work teams with A. Joseph, T. Martin, and J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.9
11/01/22	Robert Loh	Participate in planning call for potential scope expansion with T. Martin, M. Boyer, A. Quintile, R. Barnett, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/01/22	Robert Loh	Participate in meeting with T. Martin (Huron) regarding potential Ponzi issues raised in court filings.	0.7
11/01/22	Robert Loh	Call with A. Cooper, L. Raiford, K. Sadeghi (Jenner) regarding potential analysis of Ponzi related issues.	0.9
11/01/22	Robert Loh	Correspond with counsel and T. Martin (Huron) on expansion of scope and analysis of Ponzi related issues.	0.6
11/01/22	Timothy Martin	Call with M. Boyer, A. Quintile, J. Sorondo, and R. Barnett (all Huron) regarding potential expansion of scope and impact on their analyses. Participation necessary due to workstream responsibilities.	1.0
11/01/22	Timothy Martin	Participate in internal Huron call regarding Team 2, 3 and 4 status and open document requests with A. Joseph, R. Barnett and J. Sorondo (all Huron). Participation necessary due to workstream responsibilities.	0.9
11/01/22	Timothy Martin	Discuss Ponzi issues raised in court filings and various discussions with R. Loh (Huron).	0.7
11/01/22	Timothy Martin	Correspond with R. Barnett (Huron) regarding document requests in connection with Ponzi factors.	0.3
11/01/22	Timothy Martin	Attend virtual hearing in connection with scope of examination and Huron retention.	1.9
11/01/22	Timothy Martin	Participate in call with Examiner, V. Lazar, A. Cooper (Jenner) in connection with hearing and scope.	1.0
11/01/22	Timothy Martin	Call with V. Lazar, A. Cooper (Jenner) as follow up to call with Examiner and preparation of workplan.	0.4
11/02/22	Anju Joseph	Draft correspondence related to new Ponzi scheme workplan and identify data from mining workstream to use.	0.4
11/02/22	Robert Barnett	Attention to analysis on Ponzi criteria and draft areas for further review.	1.3
11/02/22	Robert Barnett	Draft guidance to Huron team regarding Ponzi analysis.	0.6
11/02/22	Robert Barnett	Draft understanding of Ponzi discussions from court hearing and analysis to	0.7
11/02/22	Robert Barnett	Call with T. Martin (Huron) regarding Ponzi discussions at court hearing and subsequent work.	0.3

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/02/22	Timothy Martin	Call with R. Barnett (Huron) regarding information requests related to Ponzi factors.	0.3
11/03/22	Michael Boyer	Review updated Debtor production of data requests.	0.7
11/03/22	Robert Barnett	Draft approaches to assessing Ponzi criteria using third party reports and Celsius whitepaper.	2.3
11/04/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Barnett, M. Boyer (Huron) to discuss proposed analysis of custody account liabilities.	0.6
11/04/22	Michael Boyer	Participate in custody and treasury status update call with T. Martin, R. Barnett and J. Sorondo (Huron) (partial attendance). Participation necessary due to workstream responsibilities.	0.3
11/04/22	Robert Barnett	Participate in internal call to discuss status and coordination of workstreams with M. Boyer, T. Martin, J. Sorondo (Huron).	0.6
11/04/22	Timothy Martin	Lead meeting with R. Barnett, M. Boyer, J. Sorondo (Huron) regarding status of cryptocurrency analyses.	0.6
11/06/22	Jean-Louis Sorondo	Participate in call regarding Interim Report exhibits with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.7
11/07/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boye re: interim report sync up on 11/07/2022 (partial participation).	0.5
11/07/22	Michael Boyer	Participate in Interim report planning call with T. Martin, R. Loh, A. Quintile	1.0
11/07/22	Michael Boyer	Participate in Interim report status update call with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.9
11/07/22	Michael Boyer	Participate in follow up call with T. Martin, R. Loh (Huron) on document requests for each workstream. Participation necessary due to workstream responsibilities.	0.3
11/07/22	Robert Loh	Call with T. Martin, M. Boyer, and A. Quintile (Huron) regarding updates to interim report schedules and analyses. Participation necessary due to workstream responsibilities.	1.0
11/07/22	Robert Loh	Participate in Interim report status update call with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.9
11/07/22	Robert Loh	Follow up call with T. Martin and M. Boyer (Huron) regarding outstanding document requests. Participation necessary due to workstream responsibilities.	0.3
11/07/22	Timothy Martin	Participate in Interim report planning call with R. Loh, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/07/22	Timothy Martin	Participate in call regarding blockchain analysis for interim report with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and M. Boyer and R. Loh (Huron).	0.9
11/07/22	Timothy Martin	Follow up call with R. Loh and M. Boyer (Huron) on outstanding document	0.3
11/07/22	Timothy Martin	Analyze reconciliations prepared by company and summarize for interim outline.	1.2
11/08/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer (Huron) to discuss updates to the daily shortfall analysis and blockchain analysis (partial attendance). Participation necessary due to workstream responsibilities.	0.8
11/08/22	Michael Boyer	Participate in analysis planning call with T. Martin, R. Loh, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/08/22	Michael Boyer	Edit draft schedules review per guidance received.	0.2
11/08/22	Robert Loh	Participate in analysis planning call with T. Martin, M. Boyer, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.0
11/08/22	Timothy Martin	Call with R. Loh, M. Boyer, and A. Quintile (Huron) to guide blockchain analysis. Participation necessary due to workstream responsibilities.	1.0
11/09/22	Michael Boyer	Participate in Examiner counsel update follow up call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.2
11/09/22	Robert Loh	Participate in Examiner counsel update follow up call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.2

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/09/22	Timothy Martin	Follow-up call with M. Boyer and R. Loh (Huron) to discuss exhibit preparation.	0.2
11/10/22	Amanda Quintile	Meet with T. Martin, R. Barnett, R. Loh, A. Joseph, J. Sorondo (Huron) re: Celsius update call on 11/10/2022. Participation necessary due to workstream	0.9
11/10/22	Anju Joseph	Call with T. Martin, R. Barnett, R. Loh, J. Sorondo, A. Quintile (Huron) to update on tax and mining workstream and ongoing crypto analysis. Participation necessary due to workstream responsibilities.	0.9
11/10/22	Jean-Louis Sorondo	Participate in internal team call to discuss status and walk through changes to crypto related charts and exhibits. Participation necessary due to workstream	0.9
11/10/22	Robert Barnett	Participate in update call with T. Martin, R. Loh, A. Joseph, J. Sorondo, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.9
11/10/22	Robert Loh	Meet with T. Martin, R. Barnett, J. Sorondo, A. Joseph, and A. Quintile (Huron) regarding case status and ongoing analyses (partial attendance). Participation necessary due to workstream responsibilities.	0.5
11/10/22	Timothy Martin	Participate in internal call with R. Barnett, R. Loh, A. Joseph, J. Sorondo, A. Quintile (Huron) regarding update on taxes, mining and cryptocurrency workstreams. Participation necessary due to workstream responsibilities.	0.9
11/10/22	Timothy Martin	Draft workplan for chart of historical Custody holdings.	0.6
11/11/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Loh, M. Boyer and A. Quintile (Huron) to discuss status of analysis for interim report (partial attendance). Participation necessary due to workstream responsibilities.	0.4
11/12/22	Timothy Martin	Draft outline for Ponzi investigation.	0.8
11/13/22	Jean-Louis Sorondo	Participate in internal call with T. Martin, R. Loh, M. Boyer and A. Quintile to discuss coin balance analysis and draft schedules. Participation necessary due to workstream responsibilities.	0.8
11/14/22	Amanda Quintile	Call with T. Martin, M. Boyer, R. Loh (Huron) and P. Sailer (Jenner) on interim report and status of analysis.	0.8
11/14/22	Michael Boyer	Participate in status update call with P. Sailer (Jenner) and T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/14/22	Robert Loh	Participate in status update call with P. Sailer (Jenner) and T. Martin, M. Boyer, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.8
11/14/22	Timothy Martin	Call with P. Sailer (Jenner), R. Loh, M. Boyer and A. Quintile (all Huron) regarding schedules and slotting in report.	0.8
11/15/22	Michael Boyer	Participate in Interim report update communications with T. Martin, R. Loh, A. Quintile (Huron).	0.7
11/16/22	Michael Boyer	Review data analysis with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron).	0.5
11/16/22	Michael Boyer	Review Huron schedules, provide feedback to respective authors and correspond with T. Martin, R. Loh (Huron) on Interim report updates.	0.4
11/16/22	Robert Loh	Discuss crypto analysis with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron).	0.5
11/16/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper (all Jenner) regarding exhibits to	0.5
11/16/22	Timothy Martin	Correspond with Jenner regarding amended work plan.	0.2
11/17/22	Michael Boyer	Participate in draft schedules status update call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.3
11/17/22	Robert Loh	Participate in draft schedules status update call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.3
11/17/22	Timothy Martin	Participate in call with M. Boyer, R. Loh (both Huron) to review draft schedules. Participation necessary due to workstream responsibilities.	0.3
11/18/22	Amanda Quintile	Call with T. Martin, R. Loh, M. Boyer, R. Barnett (Huron) to review schedules and guidance from counsel (partial attendance). Participation necessary due to workstream responsibilities.	1.6

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/18/22	Jean-Louis Sorondo	Participate in internal team call to review schedules 5 and 7 in progress and other open items with T. Martin, R. Loh and M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/18/22	Michael Boyer	Participate in schedules and open items review call with T. Martin, R. Barnett, R. Loh, A. Quintile (Huron). Participation necessary due to workstream	2.1
11/18/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh (Huron) in preparation for meeting with the Examiner.	1.0
11/18/22	Michael Boyer	Participate in updated schedules and open items call with T. Martin, R. Loh, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.3
11/18/22	Michael Boyer	Address questions from counsel related to price sourcing for various schedules.	0.3
11/18/22	Michael Boyer	Participate in Custody/Withhold and Pause period summary analyses review call with T. Martin, R. Loh (Huron). Participation necessary due to workstream	0.8
11/18/22	Robert Barnett	Call with Huron team regarding Crypto schedules 1-9 data sources, calculation, analyses and guidance from counsel.	2.1
11/18/22	Robert Loh	Participate in schedules and open items review call with T. Martin, R. Barnett, M. Boyer, A. Quintile (Huron) in connection with comments from Examiner counsel in preparation for filing of interim report.	2.1
11/18/22	Robert Loh	Call with T. Martin, M. Boyer (Huron) in advance of report walkthrough with the Examiner.	1.0
11/18/22	Robert Loh	Participate in updated schedules and open items call with T. Martin, M. Boyer, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.3
11/18/22	Robert Loh	Participate in Custody/Withhold and Pause period summary analyses review call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.8
11/18/22	Timothy Martin	Call with R. Loh, M. Boyer, R. Barnett, A. Quintile team to discuss analyses requested by counsel and status of same. Participation necessary due to workstream responsibilities.	2.1
11/18/22	Timothy Martin	Lead prep call in advance of meeting with Examiner to review analysis for interim report with M. Boyer and R. Loh (Huron).	1.0
11/18/22	Timothy Martin	Call with R. Loh, M. Boyer, J. Sorondo (Huron) to discuss updates to schedules and status of work.	0.3
11/18/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) to discuss custody, withhold and pause period summary analysis.	0.8
11/19/22	Amanda Quintile	Meet with T. Martin, and M. Boyer (Huron) to review and make charts for Celsius interim report on 11/19/2022.	2.1
11/19/22	Robert Loh	Meet with T. Martin and A. Quintile (Huron) to review requests for additional charts for interim report.	2.1
11/19/22	Timothy Martin	Call with R. Loh and A. Quintile (Huron) to discuss requested charts for interim report.	2.1
11/21/22	Michael Boyer	Participate in Examiner report final planning call with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	2.2
11/21/22	Michael Boyer	Call with Examiner, V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), R. Loh, R. Barnett, T. Martin (Huron) workplan for report.	1.8
11/21/22	Robert Barnett	Call with Examiner, V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), R. Loh, M. Boyer, T. Martin (Huron) to discuss final report scope and workplan.	1.8
11/21/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) to plan for final Examiner report.	2.2
11/21/22	Robert Loh	Participate in meeting with S. Pillay (Examiner), V. Lazar, A. Cooper, C. Steege, L. Raiford, S. Weiss, S. Stappert (Jenner), T. Martin, R. Barnett and M. Boyer (Huron) regarding final report planning and document requests. Participation necessary due to workstream responsibilities.	1.8

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
11/21/22	Robert Loh	Review and comment on document requests and potential interview subjects in connection with final report objectives.	1.1
11/21/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding documents available and necessary for final report (partial participation).	1.1
11/21/22	Timothy Martin	Call with Examiner and her counsel, R. Loh, R. Barnett and M. Boyer (Huron) in connection with planning for final report.	1.8
11/22/22	Robert Loh	Email correspondence with counsel regarding open items and document requests.	0.4
11/22/22	Timothy Martin	Update Debtor request list and provide to Jenner.	0.8
11/23/22	Timothy Martin	Review notes from employee interviews and prepare additional witness outlines.	1.5
11/28/22	Michael Boyer	Participate in workstream status update call with T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.5
11/28/22	Robert Loh	Participate in workstream status update call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/28/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) in connection with request for updated workplan.	0.5
11/28/22	Timothy Martin	Call with A. Cooper, L. Raiford and K. Sadeghi (Jenner) to discuss supplemental request list.	1.4
11/30/22	Amanda Quintile	Meet with T. Martin, M. Boyer, R. Loh and J. Olivo (Huron) re: Celsius update on 11/30/2022 (partial attendance).	0.8
11/30/22	Jason Olivo	Participate in crypto team status meeting call with T. Martin, R. Loh, M. Boyer and A. Quintile (Huron) in connection with Crypto balances reported on financial statements (partial participation).	1.0
11/30/22	Michael Boyer	Participate in workstream status update call with T. Martin, R. Loh, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Robert Barnett	Prepare interview questions for call with Celsius mining employee.	0.7
11/30/22	Robert Loh	Participate in workstream status update call with T. Martin, M. Boyer, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Timothy Martin	Participate in workstream status update call with R. Loh, A. Quintile, J. Olivo (Huron). Participation necessary due to workstream responsibilities.	1.0
11/30/22	Timothy Martin	Prepare summary workplan for final report.	1.7

Total: Investigation Planning and Analysis

102.7

Task Code 6: Communications with Parties in Interest			
Date	Professional	Description	Hours
11/02/22	Timothy Martin	Call with A. Ciriello (A&M) regarding open requests.	0.2
11/04/22	Robert Loh	Participate in call with Elementus re: analyses performed to date and follow up data requests.	1.0
11/08/22	Timothy Martin	Correspond with A&M regarding open requests for reconciliations of assets and liabilities.	0.4
11/09/22	Timothy Martin	Draft email to A&M regarding reconciliation of customer liabilities.	0.2
11/10/22	Timothy Martin	Participate in call with blockchain services company regarding capabilities.	0.7
11/22/22	Timothy Martin	Call with A. Cierello (A&M) regarding open requests.	0.7
11/28/22	Robert Loh	Email correspondence with Debtor's financial advisor re: data room access for Huron professionals.	0.2
11/29/22	Robert Loh	Email correspondence with A&M regarding information not included with document production.	0.3

Total: Communications with Parties in Interest

3.7

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
11/01/22	Robert Barnett	Call with S. Gillis, M. Root and G. Morse (Jenner) regarding witness interview preparation.	0.5
11/01/22	Robert Loh	Prepare outline of potential questions for upcoming witness interview (current employee).	0.9
11/01/22	Robert Loh	Prepare outline of potential questions for upcoming witness interview (former employee).	0.6
11/01/22	Timothy Martin	Prepare outline with annotated documents for interview of risk employee.	0.9
11/02/22	Robert Barnett	Review 2018 Celsius business whitepaper in connection with preparing for witness interview.	1.1
11/02/22	Robert Loh	Prepare for interview of current employee.	1.2
11/02/22	Robert Loh	Prepare for interview of former employee.	0.6
11/02/22	Timothy Martin	Prepare for interview of Celsius employees.	1.6
11/02/22	Timothy Martin	Participate in call with L. Raiford (Jenner) regarding interview of Celsius treasury employee.	0.3
11/02/22	Timothy Martin	Call with L. Raiford (Jenner) regarding preparation for interview of Celsius treasury employee.	0.3
11/03/22	Robert Barnett	Correspond with counsel on interview prep of tax manager.	0.2
11/03/22	Robert Barnett	Call with A. Joseph (Huron) on interview prep of tax manager.	0.4
11/03/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, A. Hemley-Bronstein (Jenner) and T. Martin (Huron).	2.0
11/03/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, L. Raiford, E. Petry (Jenner) and T. Martin (Huron).	2.0
11/03/22	Robert Loh	Participate in witness interview debrief with A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek, E. Petry (Jenner) and T. Martin (Huron).	0.5
11/03/22	Robert Loh	Revise witness interview outline for current employee.	0.4
11/03/22	Timothy Martin	Participate in interview of former Celsius employee, A. Cooper, K. Sadeghi, A. Hemley-Bronstein (Jenner) and R. Loh (Huron).	2.0
11/03/22	Timothy Martin	Participate in interview of former Celsius employee with A. Cooper, K. Sadeghi, L. Raiford, E. Petry (Jenner) and R. Loh (Huron).	2.0
11/03/22	Timothy Martin	Participate in debrief meeting with A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek, E. Petry (Jenner) and R. Loh (Huron) regarding interview of Celsius treasury	0.5
11/03/22	Timothy Martin	Update outline in preparation for interview of Celsius employee.	0.8
11/03/22	Timothy Martin	Review of Daily Reports in preparation for interview of former Celsius employee and discuss interview prep with L. Raiford (Jenner).	0.4
11/04/22	Robert Loh	Participate in witness interview with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron). Participation necessary due to knowledge of topics discussed.	2.0
11/04/22	Timothy Martin	Participate in interview of Celsius innovation and compliance employee with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and R. Loh (Huron).	2.0
11/04/22	Timothy Martin	Participate in follow-up discussion with Examiner and A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) regarding interview of Celsius innovation and compliance employee.	0.5
11/04/22	Timothy Martin	Prepare for interview of Celsius innovation and compliance employee.	1.3
11/04/22	Timothy Martin	Call with L. Raiford (Jenner) regarding coordination of interview questions.	0.3
11/07/22	Robert Barnett	Prepare for tax management interviews by reviewing agendas, providing additional questions, and review of documents for interviews.	0.7
11/08/22	Anju Joseph	Participate in witness interview with G. Morse, M. Root, S. Gillis (Jenner), R. Barnett (Huron), S. Hardy, D. Latona, A. Sexton, S. Cantor (K&E).	3.0

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
11/08/22	Anju Joseph	Call following interview with S. Gillis, G. Morse, M. Root (Jenner) and R Barnett (HBA) on tax matters.	0.2
11/08/22	Robert Barnett	Participate in interview of tax manager, G, Morse, M. Root, S. Gillis (Jenner), A. Joseph (Huron), and counsel from K&E.	3.0
11/08/22	Robert Barnett	Debrief with G. Morse, M. Root, and S. Gillis (Jenner) and A. Joseph (Huron) immediately following tax employee interview.	0.1
11/09/22	Anju Joseph	Interview with tax staff, G. Morse, M. Root, S. Gillis (Jenner), R. Barnett (Huron), D. Latona, A. Sexton, S. Cantor (K&E).	2.8
11/09/22	Robert Barnett	Participate in interview with tax manager G. Morse, M. Root, S. Gillis (Jenner), A. Joseph (Huron), D. Latona, A. Sexton, S. Cantor (K&E).	2.8
11/11/22	Anju Joseph	Interview with E&Y witness, G. Morse, M. Root, and S. Gillis (Jenner), R. Barnett (Huron) A. Sexton, D. Latona, S. Cantor (K&E) and E&Y counsel.	1.8
11/11/22	Anju Joseph	Follow-up discussion with G. Morse, M. Root, and S. Gillis (Jenner) immediately following E&Y interview.	0.4
11/11/22	Robert Barnett	Participate in interview with outside consultant witness with M. Root, and S. Gillis (Jenner), A. Joseph (Huron), A. Sexton, D. Latona, S. Cantor (K&E).	1.8
11/13/22	Timothy Martin	Participate in interview of Celsius employee with A. Cooper, L. Raiford, K. Sadeghi (Jenner).	1.2
11/14/22	Anju Joseph	Prepare for interview with CFO mining by reviewing analysis compiled and drafting potential areas to address.	1.8
11/14/22	Timothy Martin	Update draft outline for interview of Celsius crypto management employee.	1.3
11/15/22	Robert Loh	Participate in witness interview of current Debtor officer, A. Cooper, L. Raiford, K. Sadeghi (Jenner).	2.0
11/15/22	Timothy Martin	Participate in interview of Celsius crypto management employee, A. Cooper, L. Raiford, K. Sadeghi (Jenner).	2.0
11/15/22	Timothy Martin	Review of waterfall reports in preparation for interview of Celsius cryptocurrency management employee.	1.4
11/16/22	Timothy Martin	Participate in interview of coin deployment employee, A. Cooper, K. Sadeghi, L. Raiford, P. Sailer, M. Onibokun (Jenner).	1.5
11/16/22	Timothy Martin	Participate in interview of custody employee, A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner).	1.7
11/16/22	Timothy Martin	Review and update outline for interview of coin deployment employee.	0.9
11/16/22	Timothy Martin	Review notes from interview of custody employee, and coin deployment employee.	0.5
11/17/22	Robert Loh	Participate in interview of Celsius executive, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin (Huron).	1.1
11/17/22	Robert Loh	Participate in meeting with Withhold customers, counsel and K. Sadeghi, P. Sailer (Jenner) and T. Martin (Huron).	0.9
11/17/22	Timothy Martin	Participate in interview of Celsius executive with A. Cooper, L. Raiford, K. Sadeghi (Jenner) and R. Loh (Huron).	1.1
11/17/22	Timothy Martin	Participate in interview of withhold customers and K. Sadeghi, P. Sailer (Jenner) and R. Loh (Huron).	0.9
11/17/22	Timothy Martin	Respond to P. Sailer (Jenner) regarding topics for interview of custody employee, and follow-up correspondence with A. Cooper (Jenner) regarding interview of Celsius custody employee.	0.4
11/21/22	Anju Joseph	Interview with mining management, E. Savner, C. Shier (Jenner), K&E advisors on utility and hosting costs and strategy.	1.4
11/21/22	Robert Barnett	Participate in interview of mining employee, E. Savner and C. Sheir (Jenner) regarding mining hosting and energy/utility strategy, operations and expense.	1.4

Total: Witness Interviews

63.4

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/04/22	Michael Boyer	Participate in draft report schedules call with T. Martin, R. Loh (Huron) to review content in Examiner Report.	1.2
11/04/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review drafts of schedules and exhibits for inclusion in Examiner Report.	1.2
11/04/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) to review drafts for inclusion in Examiner Report.	1.2
11/06/22	Robert Loh	Meet with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and document needs in connection with interim report.	1.7
11/06/22	Robert Loh	Meet with T. Martin and J. Sorondo (Huron) re: analyses for Examiner's Interim Report. Participation necessary due to workstream responsibilities.	0.7
11/06/22	Timothy Martin	Call with K. Sadeghi, L. Raiford, A. Cooper, P. Sailer (Jenner) and R. Loh (Huron) to review draft report outline and related analyses.	1.7
11/06/22	Timothy Martin	Meet with R. Loh and J. Sorondo (Huron) on analysis to include in Examiner's Interim Report. Participation necessary due to workstream responsibilities.	0.7
11/06/22	Timothy Martin	Review of updated report outline and supplement with transaction related data.	1.6
11/07/22	Timothy Martin	Call with L. Raiford (Jenner) regarding drafting of report sections.	0.3
11/07/22	Timothy Martin	Update draft interim report outline for information related to Custody accounts.	1.4
11/08/22	Michael Boyer	Participate in report outline discussion with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.9
11/08/22	Michael Boyer	Participate in draft schedules review call with T. Martin and R. Loh (Huron). Participation necessary due to workstream responsibilities.	0.5
11/08/22	Robert Loh	Participate in report outline discussion with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.9
11/08/22	Robert Loh	Participate in draft schedules review call with T. Martin, M. Boyer (Huron). Participation necessary due to workstream responsibilities.	0.5
11/08/22	Timothy Martin	Call with A. Cooper, P. Sailer, L. Raiford, K. Sadeghi (Jenner) and M. Boyer and R. Loh (Huron) regarding exhibits to draft interim report. Participation necessary due to workstream responsibilities.	0.9
11/08/22	Timothy Martin	Call with M. Boyer and R. Loh (Huron) for edits to draft schedules.	0.5
11/09/22	Michael Boyer	Participate in Interim report update call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Huron) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	1.1
11/09/22	Michael Boyer	Draft commentary for Interim Report on coin variance analysis.	0.4
11/09/22	Robert Loh	Participate in Interim report update call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Huron) and T. Martin, M. Boyer (Huron). Participation necessary due to	1.1
11/09/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer, K. Sadeghi (Huron), R. Loh and M. Boyer (Huron) on analysis to include in Interim report. Participation necessary due	1.1
11/10/22	Michael Boyer	Participate in various Interim report update communications with T. Martin, R. Loh (Huron), A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) (partial attendance).	0.8
11/10/22	Robert Loh	Participate in various Interim report update communications with T. Martin, M. Boyer (Huron), A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) (partial	1.3
11/10/22	Timothy Martin	Participate in call with R. Loh, M. Boyer (both Huron) and A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) regarding schedules for interim report.	1.6
11/11/22	Michael Boyer	Participate in Examiner interim report update call with S. Pillay (Examiner), K. Sadeghi, A. Cooper, L. Raiford, V. Lazar (Jenner) and T. Martin, R. Loh (Huron).	1.7

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/11/22	Robert Loh	Participate in Examiner interim report update call with S. Pillay (Examiner), K. Sadeghi, A. Cooper, L. Raiford, V. Lazar (Jenner) and T. Martin, M. Boyer	1.7
11/11/22	Timothy Martin	Call with Examiner and A. Cooper, L. Raiford, K. Sadeghi, V. Lazar (Jenner) and M. Boyer and R. Loh (Huron) regarding financial information charts and analysis in Interim report.	1.7
11/11/22	Timothy Martin	Review draft schedules for consistency in data.	1.8
11/11/22	Timothy Martin	Prepare for call with Examiner to review draft charts for interim report.	0.2
11/12/22	Michael Boyer	Provide edits to draft Examiner report.	0.8
11/12/22	Robert Loh	Call with A. Cooper, P. Sailer (both Jenner) and T. Martin (Huron) to discuss draft report.	1.9
11/12/22	Timothy Martin	Review and edits draft exhibits to Examiner's report.	3.1
11/12/22	Timothy Martin	Review and comment on draft of Custody section of Examiner report.	2.3
11/12/22	Timothy Martin	Provide edits to draft Examiner's report.	2.3
11/12/22	Timothy Martin	Update sources for charts and tables for inclusion in draft Examiner's report.	2.1
11/12/22	Timothy Martin	Call with A. Cooper and P. Sailer (both Jenner) and R. Loh (Huron) to discuss draft report.	1.9
11/12/22	Timothy Martin	Review of source materials and provide listing to counsel.	0.6
11/13/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer, J. Sorondo (Huron) re: Celsius update.	0.8
11/13/22	Amanda Quintile	Prepare for meeting with Huron team re: interim report touch base.	0.7
11/13/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/13/22	Robert Loh	Participate in status update call with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/13/22	Timothy Martin	Call with R. Loh, J. Sorondo, A. Quintile and M. Boyer (all Huron) to review draft scheduled and updates to report.	0.8
11/14/22	Michael Boyer	Provide edits to custody account creation section of draft Examiner report.	1.2
11/14/22	Michael Boyer	Provide edits to background section of draft Examiner report.	0.8
11/14/22	Michael Boyer	Update draft schedules based on Examiner counsel comments.	0.5
11/14/22	Robert Loh	Meet with A. Cooper, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and schedules for inclusion in interim report.	2.0
11/14/22	Robert Loh	Meet with A. Cooper, K. Sadeghi, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding analyses and schedules for inclusion in interim report.	1.3
11/14/22	Robert Loh	Review draft interim report and outline proposed edits and follow up analyses.	2.2
11/14/22	Robert Loh	Prepare various graphs and charts for potential inclusion in interim report.	0.9
11/14/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer (all Jenner) and R. Loh regarding crypto analysis for interim report.	2.0
11/14/22	Timothy Martin	Call with A. Cooper, K. Sadeghi, L. Raiford (all Jenner) and R. Loh (Huron) regarding status of report and analyses.	1.3
11/14/22	Timothy Martin	Review of draft exhibits for inclusion in examiner's report.	1.6
11/14/22	Timothy Martin	Correspond with P. Sailer (Jenner) regarding letters sent from creditors to the Examiner and report preparation.	0.4
11/15/22	Amanda Quintile	Call with T. Martin, R. Loh, J. Sorondo and M. Boyer to discuss schedules in progress.	0.8
11/15/22	Jean-Louis Sorondo	Participate in internal team call to discuss schedules in progress.	0.8
11/15/22	Michael Boyer	Participate in Examiner report analysis status update call with T. Martin, R. Loh, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/15/22	Robert Loh	Participate in Examiner report analysis status update call with T. Martin, M. Boyer, A. Quintile, J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	0.8
11/15/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer and K. Sadeghi (all Jenner) to walkthrough draft of report and preparation for interviews.	0.6
11/15/22	Timothy Martin	Participate in call with M. Boyer, R. Loh, A. Quintile and J. Sorondo (all Huron) to review and edit analyses for draft report. Participation necessary due to workstream responsibilities.	0.8
11/15/22	Timothy Martin	Review of most current draft of interim report.	1.2
11/16/22	Amanda Quintile	Meet with Huron team on edits to schedules with T. Martin, R Loh, M. Boyer, and J. Sorondo (Huron). Participation necessary due to workstream responsibilities.	1.1
11/16/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin, R. Loh, M. Boyer, A. Quintile (Huron) to review schedules and charts in progress (partial attendance).	0.8
11/16/22	Michael Boyer	Participate in draft schedule review call with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, R. Loh (Huron).	1.7
11/16/22	Michael Boyer	Participate in draft schedules review call with T. Martin, R. Loh, J. Sorondo, A. Quintile (Huron).	1.3
11/16/22	Robert Loh	Meet with P. Sailer, A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron) to review drafts of schedules and exhibits for interim report.	1.7
11/16/22	Robert Loh	Meet to review draft schedules with T. Martin, M. Boyer, J. Sorondo, A. Quintile (Huron).	1.3
11/16/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper (all Jenner), M. Boyer and R. Loh (Huron) regarding reviewer comments on draft report.	1.7
11/16/22	Timothy Martin	Review draft schedules and related revisions to incorporate per guidance from counsel with R. Loh, M. Boyer, J. Sorondo, A. Quintile (Huron). Participation necessary due to workstream responsibilities.	1.3
11/16/22	Timothy Martin	Review and edit section of draft report related to pause in withdrawals.	0.7
11/17/22	Michael Boyer	Participate in draft schedules status update call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, R. Loh (Huron).	1.4
11/17/22	Robert Loh	Participate in draft schedules status update call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron).	1.4
11/17/22	Timothy Martin	Call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and M. Boyer, R. Loh (Huron) to walk through open items and schedules.	1.4
11/17/22	Timothy Martin	Review updated draft report and address comments.	1.6
11/17/22	Timothy Martin	Correspond with P. Sailer (Jenner) regarding comments in draft report.	0.3
11/18/22	Anju Joseph	Review interim report and reconcile balances used in report to schedules.	1.6
11/18/22	Anju Joseph	Review Schedule 5 and annotate suggested edits.	1.3
11/18/22	Anju Joseph	Review Schedule 7-9 and annotate suggested edits.	1.2
11/18/22	Anju Joseph	Review Schedule 1-4 and annotate suggested edits.	1.0
11/18/22	Anju Joseph	Review Schedule 6 and annotate suggested edits.	1.1
11/18/22	Anju Joseph	Review draft interim report on mining and hosting.	0.6
11/18/22	Anju Joseph	Edit mining and hosting schedule for QC items identified.	0.4
11/18/22	Michael Boyer	Participate in portion of Examiner report walkthrough call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, R. Loh (Huron) (partial attendance).	1.0
11/18/22	Robert Barnett	Call with T. Martin (Huron) regarding review of schedules and reconciliation.	0.3
11/18/22	Robert Barnett	Review draft interim report, custody/withheld analyses and schedules reconciliation and propose edits.	2.7
11/18/22	Robert Loh	Participate in portions of Examiner report walkthrough call with P. Sailer, A. Cooper, K. Sadeghi, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron) (partial attendance).	1.9

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
11/18/22	Timothy Martin	Call with L. Raiford, P. Sailer and A. Cooper, K. Sadeghi, L. Pelanek (all Jenner) and R. Loh and M Boyer (Huron) walking through report and exhibits for final	1.9
11/18/22	Timothy Martin	Call with R. Barnett (Huron) regarding review of documents using same sources.	0.3
11/18/22	Timothy Martin	Review and draft comments to draft interim report.	1.7
11/18/22	Timothy Martin	Address one-off questions from counsel in connection with edits to draft report.	0.9
11/18/22	Timothy Martin	Draft explanatory notes to report exhibits.	1.2
11/18/22	Timothy Martin	Review comments from counsel on explanatory notes to exhibits.	0.3
11/19/22	Amanda Quintile	Call with T. Martin, M. Boyer, R. Loh (Huron) to review draft exhibits.	0.4
11/19/22	Michael Boyer	Participate in draft Examiner interim report review call with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer (Jenner) and T. Martin, R. Loh (Huron). Participation necessary due to workstream responsibilities.	2.7
11/19/22	Michael Boyer	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar, L. Raiford, (Jenner) and T. Martin, R. Loh (Huron).	1.8
11/19/22	Michael Boyer	Participate in status update call with T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to workstream responsibilities.	0.4
11/19/22	Robert Loh	Meet with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron) to review examiner interim report draft.	2.7
11/19/22	Robert Loh	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar, L. Raiford, L. Pelanek (Jenner) and T. Martin, M. Boyer (Huron).	1.8
11/19/22	Robert Loh	Participate in status update call with T. Martin, M. Boyer, A. Quintile (Huron) to review draft exhibits. Participation necessary due to workstream responsibilities.	0.4
11/19/22	Robert Loh	Prepare support files for interim report analyses and exhibits.	3.1
11/19/22	Robert Loh	Review updated draft of interim report and outline potential revisions and clarifications.	2.8
11/19/22	Timothy Martin	Participate in drafting session with counsel and M. Boyer and R. Loh (Huron) in connection with interim report. Participation necessary due to workstream responsibilities.	2.7
11/19/22	Timothy Martin	Participate in final walkthrough of exhibits and charts for Examiner's interim report with V. Lazar and R. Laiford (Jenner), R. Loh and M. Boyer (Huron) to walk through and edit report.	1.8
11/19/22	Timothy Martin	Call with L. Raiford and A. Cooper (both Jenner) to discuss edit to executive summary.	0.6
11/19/22	Timothy Martin	Call with M. Boyer, A. Quintile and R. Loh (all Huron) to review draft at request of counsel.	0.4
11/19/22	Timothy Martin	Revise draft charts as requested by Jenner in connection with interim report.	1.1
11/20/22	Timothy Martin	Read through of interim report for purpose of outlining information necessary for final report.	0.6
11/21/22	Anju Joseph	Review and comment on cryptocurrency sections of most recent report draft.	2.8
11/21/22	Timothy Martin	Call with A. Cooper regarding workplan for final report.	0.3
11/30/22	Timothy Martin	Call with L. Raiford (Jenner) regarding coordination of workflow for final report and potential demonstratives.	0.8

Total: Report Preparation and Drafting

133.6

Task Code 9: Business Operations

Date	Professional	Description	Hours
11/02/22	Richard Manza	Compile financial analysis addressing trends in the financial statements to supplement Ponzi analysis.	2.4
11/02/22	Timothy Martin	Call with C. Brown (Huron) regarding internal analysis of valuation and waterfall.	0.3
11/03/22	Richard Manza	Consolidate financial statements using data provided by the Debtor for quarterly activity during the periods Sept 2021 to June 2022.	1.9
11/03/22	Richard Manza	Analyze quarterly financial for 2021-2022 for trends in P&L and Balance Sheet activity.	1.6
11/28/22	Jason Olivo	Analyze Q4 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.2
11/28/22	Jason Olivo	Analyze Q2 2022 Celsius prepared financial statements to trial balance and detail to verify balances.	1.1
11/28/22	Jason Olivo	Analyze Q3 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	0.9
11/28/22	Jason Olivo	Analyze Q1 2022 Celsius prepared financial statements to trial balance and detail to verify balances.	0.8
11/29/22	Jason Olivo	Analyze Q3 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	1.9
11/29/22	Jason Olivo	Analyze Q2 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.8
11/29/22	Jason Olivo	Analyze Q4 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	1.8
11/29/22	Jason Olivo	Analyze Q1 2021 Celsius prepared financial statements to trial balance and detail to verify balances.	1.7
11/29/22	Jason Olivo	Analyze Q2 2020 Celsius prepared financial statements to trial balance and detail to verify balances.	0.8

Total: Business Operations

18.2

December 2022

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/01/22	Amanda Quintile	Meet with M. Boyer (Huron team) to discuss waterfall schedule on 12/01/2022.	0.5
12/01/22	Amanda Quintile	Prepare for meeting with Huron team regarding waterfall schedule on 12/01/2022.	0.6
12/01/22	Amanda Quintile	Create repository of waterfalls identified from relativity.	1.2
12/01/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for 5 of the top 100 customer withdrawal accounts on 12/01/2022.	1.9
12/01/22	Amanda Quintile	Verify June 10-12 transactions to fireblocks for an additional 5 of the top 100 customer withdrawal accounts on 12/01/2022.	1.9
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (1 of 12).	0.7
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (4 of 12).	0.8
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (2 of 12).	0.9
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (3 of 12).	1.1
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (6 of 12).	1.2
12/01/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (5 of 12).	1.3
12/01/22	Jean-Louis Sorondo	Summarize CEL token transactions grouped by descriptive purpose and summed by count and amount.	0.4
12/01/22	Jean-Louis Sorondo	Perform additional analysis on CEL token and draft updated charts based on internal feedback.	0.8
12/01/22	Michael Boyer	Discuss waterfall analysis with A.Quintile (Huron).	0.5
12/01/22	Michael Boyer	Participate in follow up call regarding Snowflake and workplan with T.Martin, R. Loh (Huron).	0.7
12/01/22	Michael Boyer	Participate in workplan call with T.Martin, R. Loh (Huron).	1.0
12/01/22	Robert Loh	Continue blockchain tracing of customer withdrawals during the period prior the Debtor pausing withdrawals (focus on ERC-20 transactions).	1.1
12/01/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) to discuss observations from company interview and planning for financial interview.	0.7
12/01/22	Timothy Martin	Correspond with Jenner team regarding demonstratives for report.	0.8
12/01/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) to prepare outline of exhibits in advance of call with Jenner. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/01/22	Timothy Martin	Participate in discussion regarding Debtor's Snowflake programmer regarding reporting capabilities with V.Vesnaver, L.Workmann (Celsius), A.Ciriello (Alvarez), A.Cooper, K.Sadeghi, L. Raiford (Jenner), M. Boyer, R. Loh, (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.0
12/01/22	Timothy Martin	Analyze April 15, 2022 Waterfall report to prepare template for summarizing activity.	1.2
12/01/22	Timothy Martin	Analyze 2022 financial statement subschedules related to loan program and attempt to reconcile.	1.4
12/01/22	Timothy Martin	Participate in call with A. Cooper and L. Raiford (both Jenner) to discuss Debtor's loan portfolio and Fireblocks reporting.	1.6
12/01/22	Timothy Martin	Analyze schedule of Debtor liquidity tiers by date.	1.7
12/02/22	Amanda Quintile	Update waterfall summary schedule with February waterfall source data.	0.4
12/02/22	Amanda Quintile	Update waterfall summary schedule with June waterfall source data.	0.4
12/02/22	Amanda Quintile	Update waterfall summary schedule with April waterfall source data.	0.6
12/02/22	Amanda Quintile	Update waterfall summary schedule with May waterfall source data.	0.6
12/02/22	Amanda Quintile	Review Waterfall consolidation file with M. Boyer (Huron team) on 12/2/2022.	0.7
12/02/22	Amanda Quintile	Create template for waterfall summary schedule.	0.8
12/02/22	Amanda Quintile	Update waterfall summary schedule with a liquidity tier analysis on each waterfall date and share with Huron team for comments.	0.9
12/02/22	Amanda Quintile	Update summary tab in waterfall summary schedule with the % NIM by coin on each date and share with Huron team for feedback and edits.	1.1

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/02/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (8 of 12).	0.8
12/02/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (7 of 12).	1.2
12/02/22	Jean-Louis Sorondo	Perform analysis on CEL token withdrawals in database and prepare summary schedules for team review.	2.4
12/02/22	Michael Boyer	Review Waterfall consolidation file with A. Quintile (Huron).	0.7
12/02/22	Michael Boyer	Review non-balancing accounts in Freeze Report summary and update formula references.	1.3
12/02/22	Michael Boyer	Revise calculation errors found in 2022 coin stats worksheets.	1.6
12/02/22	Robert Loh	Participate in workstream status update call with T. Martin, M. Boyer (Huron).	1.2
12/02/22	Robert Loh	Analyze exhibits contained within the O. Blonstein declaration for comparison to previously completed analyses.	1.9
12/02/22	Timothy Martin	Call with A&M to review reconciliation of asset reports.	0.6
12/02/22	Timothy Martin	Prepare draft outline of proposed report exhibits.	0.7
12/02/22	Timothy Martin	Participate in call with Jenner's Team 2 in preparation for report workplan, including analysis of CEL.	1.8
12/02/22	Timothy Martin	Analyze Debtor's Freeze Reports for date related to location of assets.	2.3
12/03/22	Robert Loh	Analyze FTX related transaction data provided by the Debtor for the month of April 2022.	0.7
12/03/22	Robert Loh	Perform additional analysis of customer withdrawals (per SOFA) to corresponding blockchain activity during the month of May 2022.	0.9
12/03/22	Robert Loh	Analyze FTX related transaction data provided by the Debtor for the month of May 2022.	0.9
12/03/22	Robert Loh	Perform additional analysis of customer withdrawals (per SOFA) to corresponding blockchain activity during the month of June 2022.	1.4
12/03/22	Timothy Martin	Review request list for A&M based on call with counsel.	0.4
12/03/22	Timothy Martin	Review of FTX data files loaded by Debtor.	1.4
12/03/22	Timothy Martin	Prepare analyses of new user registrations and deposits.	1.7
12/04/22	Michael Boyer	Reconcile preliminary waterfall analysis to source files.	0.8
12/04/22	Michael Boyer	Draft summary of Liquidity Tiers by date.	1.3
12/04/22	Michael Boyer	Update Coin Stats calculations of Net Assets / Liabilities.	1.8
12/04/22	Michael Boyer	Update Full Summary by Coin type of all received Freeze Reports.	2.2
12/04/22	Robert Loh	Draft email to Elementus regarding gaps in analysis of CEL token activity, and draft email to A&M regarding follow up questions on previously provided data and outstanding information requests.	0.6
12/04/22	Robert Loh	Analyze insider withdrawals (per SOFA) to corresponding blockchain activity during the month of June 2022.	1.6
12/04/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review FTX data files and daily waterfall analyses provided by the Debtors.	1.9
12/04/22	Robert Loh	Update analysis of customer withdrawals (per SOFA) to corresponding blockchain activity for the months prior to May 2022.	2.1
12/04/22	Timothy Martin	Correspond with K. Sadeghi (Jenner) regarding blockchain analysis.	0.2
12/04/22	Timothy Martin	Review and comment on emails to A&M and counsel regarding requests.	0.6
12/04/22	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) regarding FTX analyses and waterfall schedules.	1.9
12/05/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (10 of 12).	0.7
12/05/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (9 of 12).	0.8
12/05/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (12 of 12).	1.1
12/05/22	Jason Olivo	Test Celsius crypto transactions for individual customer (customer name excluded for reporting) in coin databases to confirm accuracy (11 of 12).	1.4
12/05/22	Jean-Louis Sorondo	Perform additional FTX data analysis, queries and pricing analysis. Make line charts and forward with comments to T. Martin (Huron) for discussion.	1.1

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/05/22	Jean-Louis Sorondo	Create charts utilizing FTX data analysis with key takeaways to send to T. Martin (Huron) for discussion.	1.3
12/05/22	Jean-Louis Sorondo	Analyze FTX data files to create schedule of purchase and sale of CEL tokens by day.	1.5
12/05/22	Jean-Louis Sorondo	Create schedule of purchase and sale of CEL tokens by day utilizing FTX data files to send to Huron team for review.	1.8
12/05/22	Michael Boyer	Participate on Document Requests call with A.Ciriello, S.Calvert, S.Colangelo (Alvarez) and T.Martin, R. Loh (Huron).	1.2
12/05/22	Robert Loh	Correspond with A. Quintile and J. Olivo (Huron) regarding the tracing of crypto asset transactions.	1.0
12/05/22	Robert Loh	Expand comprehensive CEL token timeline including ICO, buy backs, burns, and market making activities during 2022.	1.2
12/05/22	Robert Loh	Commence preparation of a comprehensive CEL token timeline including ICO, buy backs, burns, and market making activities during the years 2018-2019.	1.9
12/05/22	Robert Loh	Expand comprehensive CEL token timeline including ICO, buy backs, burns, and market making activities during 2020.	2.2
12/05/22	Robert Loh	Expand comprehensive CEL token timeline including ICO, buy backs, burns, and market making activities during 2021.	2.3
12/05/22	Timothy Martin	Review potential solutions for blockchain analysis.	0.6
12/05/22	Timothy Martin	Call with K. Sadeghi (Jenner) regarding analysis of blockchain transactions, and review of Debtor's consolidated balance sheet.	0.7
12/05/22	Timothy Martin	Review and comment on updated drafts of DeFi charts.	1.2
12/05/22	Timothy Martin	Review and comment on drafts of updated blockchain charts.	1.3
12/06/22	Jean-Louis Sorondo	Join internal call to discuss FTX CEL transactions with T. Martin, R. Loh, and M. Boyer (partial participation). Participation necessary due to responsibilities for workstreams discussed.	0.5
12/06/22	Jean-Louis Sorondo	Continue analysis of FTX CEL transactions.	1.7
12/06/22	Jean-Louis Sorondo	Prepare analysis of FTX CEL transactions.	2.2
12/06/22	Michael Boyer	Review Slack channel discussions provided by Jenner.	0.3
12/06/22	Michael Boyer	Review current Debtor information requests and updates with T.Martin, R. Loh (Huron).	1.0
12/06/22	Michael Boyer	Update Waterfall analyses and for coin asset values including and excluding CEL.	1.2
12/06/22	Michael Boyer	Participate in workstream update call with L. Raiford, M. Onibokun, E. Petry (Jenner) and T.Martin, R. Loh (Huron).	1.4
12/06/22	Michael Boyer	Participate in status update call in preparation for discussion with Examiner counsel with T.Martin, R. Loh (Huron).	1.5
12/06/22	Robert Loh	Correspond with K. Sadeghi (Jenner) and T. Martin (Huron) regarding analysis of FTX transaction data.	0.5
12/06/22	Robert Loh	Compare FTX transaction data to balance changes noted on the Debtor's Freeze Reports during April 2022.	1.6
12/06/22	Robert Loh	Compare FTX transaction data to balance changes noted on the Debtor's Freeze Reports during May 2022.	1.6
12/06/22	Timothy Martin	Call with individual from Arkham related to allegations made.	0.6
12/06/22	Timothy Martin	Review of Slack channels related to treasury and deployment.	0.7
12/06/22	Timothy Martin	Update request lists for counsel in connection with open items.	0.9
12/06/22	Timothy Martin	Call with Jenner Team 2 to discuss draft report and related exhibits.	1.4
12/06/22	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) regarding status of analyses, FTX summary and preparation for Team 2 call.	1.5
12/06/22	Timothy Martin	Analyze FTX transaction activity produced by Debtors.	2.9
12/07/22	Amanda Quintile	Meet with R. Loh and J. Olivo (Huron team) to discuss CEL token buy backs analysis on 12/7/2022.	0.2
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 May 2020 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 September 2020 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 October 2020 data exported from Etherscan.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 November 2020 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 December 2020 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 January 2021 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 February 2021 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 March 2021 data exported from Etherscan.	0.7
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 June 2020 data exported from Etherscan.	0.8
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 July 2020 data exported from Etherscan.	0.8
12/07/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 August 2020 data exported from Etherscan.	0.8
12/07/22	Jason Olivo	Meet with R. Loh and A. Quintile (Huron team) to discuss CEL token buy backs analysis.	0.2
12/07/22	Jason Olivo	Analyze CEL buyback transactions for December 2021 to confirm incoming and outgoing accounts.	0.6
12/07/22	Jason Olivo	Analyze CEL buyback transactions for July 2021 to confirm incoming and outgoing accounts.	0.7
12/07/22	Jason Olivo	Analyze CEL buyback transactions for August 2021 to confirm incoming and outgoing accounts.	0.8
12/07/22	Jason Olivo	Analyze CEL buyback transactions for June 2021 to confirm incoming and outgoing accounts.	0.9
12/07/22	Jason Olivo	Analyze CEL buyback transactions for November 2021 to confirm incoming and outgoing accounts.	1.0
12/07/22	Jason Olivo	Analyze CEL buyback transactions for September 2021 to confirm incoming and outgoing accounts.	1.1
12/07/22	Jason Olivo	Analyze CEL buyback transactions for October 2021 to confirm incoming and outgoing accounts.	1.1
12/07/22	Jason Olivo	Analyze CEL buyback transactions for January 2022 to confirm incoming and outgoing accounts.	1.6
12/07/22	Jean-Louis Sorondo	Correspond with Huron team regarding BTC charts for report.	0.4
12/07/22	Jean-Louis Sorondo	Create initial draft charts of BTC minute pricing.	0.7
12/07/22	Jean-Louis Sorondo	Analyze database to roll up transactions to the minute to match.	0.8
12/07/22	Jean-Louis Sorondo	Join internal team call to discuss FTX analysis request with T. Martin.	0.9
12/07/22	Jean-Louis Sorondo	Analyze CEL movement in and out of wallets.	1.2
12/07/22	Jean-Louis Sorondo	Research BTC minute pricing for 5/11/22 and 5/12/22.	1.3
12/07/22	Michael Boyer	Participate in follow up discussion on next steps based on Alvarez responses with T.Martin, R. Loh (Huron).	0.2
12/07/22	Michael Boyer	Draft summary schedule of Assets/Liabilities by coin per Freeze Reports for CEL, Stablecoins and All Coins.	1.2
12/07/22	Michael Boyer	Draft summary schedule of Assets/Liabilities by coin per Freeze Reports for BTC and ETH equivalents.	1.3
12/07/22	Robert Loh	Call with J. Olivo and A. Quintile regarding the analysis of CEL token buybacks, and meet with T. Martin and M. Boyer (Huron) regarding Debtor's exposure to coin deployments to crypto exchanges.	0.5
12/07/22	Robert Loh	Prepare workplan for further analysis of CEL buybacks.	0.6
12/07/22	Robert Loh	Analyze ERC-20 activity for one of two primary Celsius wallets utilized to conduct CEL token buy-backs during 2018 and 2019.	1.6
12/07/22	Robert Loh	Investigate data availability for third party platforms utilized by the Debtors/insiders for CEL token transactions.	1.9
12/07/22	Robert Loh	Analyze ERC-20 activity for one of two primary Celsius wallets utilized to conduct CEL token buy-backs during 2020.	2.1
12/07/22	Robert Loh	Prepare preliminary listing of cryptocurrency wallets utilized by insiders.	2.1
12/07/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding coin exposure and exchanges, and correspond with H. Leggio (Huron) regarding blockchain analyses.	0.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/07/22	Timothy Martin	Review of Slack channel discussions regarding payouts to customers.	0.7
12/07/22	Timothy Martin	Participate in call with A&M regarding open requests on 12/7/2022.	0.7
12/07/22	Timothy Martin	Call with J. Sorondo (Huron) regarding purchases of CEL tokens.	0.8
12/07/22	Timothy Martin	Prepare October billing statement.	1.3
12/07/22	Timothy Martin	Analyze coin exposure as reported in Freeze Reports.	1.6
12/07/22	Timothy Martin	Continue to analyze FTX transaction activity produced by Debtors.	1.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 February 2022 data exported from Etherscan.	0.3
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 April 2022 data exported from Etherscan.	0.4
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 January 2022 data exported from Etherscan.	0.5
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 March 2022 data exported from Etherscan.	0.5
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 April 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 May 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 June 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 July 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 August 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 September 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 October 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 November 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Update CEL token buyback analysis for wallet 1279 December 2021 data exported from Etherscan.	0.6
12/08/22	Amanda Quintile	Meet with T. Martin, M. Boyer, R. Barnett, A. Joseph, J. Sorondo, R. Loh, J. Olivo (Huron team) regarding status update on 12/8/2022.	1.0
12/08/22	Jason Olivo	Analyze CEL buyback transactions for April 2022 to confirm incoming and outgoing accounts.	0.8
12/08/22	Jason Olivo	Participate in Huron team status meeting led by T. Martin to discuss status of each workstream. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/08/22	Jason Olivo	Analyze CEL buyback transactions for February 2022 to confirm incoming and outgoing accounts.	1.6
12/08/22	Jason Olivo	Analyze CEL buyback transactions for March 2022 to confirm incoming and outgoing accounts.	1.6
12/08/22	Jean-Louis Sorondo	Join internal team call to discuss workstreams with T. Martin, R. Loh, M. Boyer, R. Barnett, A. Joseph, J. Olivo, A. Quintile (Partial participation). Participation necessary due to responsibilities for workstreams discussed.	0.2
12/08/22	Jean-Louis Sorondo	Continue CEL transaction analysis in two year SOFA data.	1.6
12/08/22	Jean-Louis Sorondo	Prepare schedules that summarize CEL transaction movement between account types.	2.9
12/08/22	Michael Boyer	Review quarterly Trial Balances to identify loan activity reflected in Freeze Reports.	0.8
12/08/22	Michael Boyer	Review updated Debtor production of Freeze Reports requests.	1.1
12/08/22	Michael Boyer	Draft summary tables of crypto assets held at exchanges per Freeze Reports.	1.3
12/08/22	Robert Barnett	Participate in Huron team meeting to discuss status of each workstream. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/08/22	Robert Loh	Analyze ERC-20 activity for one of two primary Celsius wallets utilized to conduct CEL token buy-backs during 2021 and 2022.	2.3
12/08/22	Timothy Martin	Review of draft schedules of cryptocurrency swaps.	0.8
12/08/22	Timothy Martin	Meet with R. Loh, M. Boyer, R. Barnett, A. Joseph, J. Sorondo, A. Quintile, J. Olivo (Huron) regarding current workstreams, document requests, and QC review of completed	1.0
12/08/22	Timothy Martin	Analyze customer earnings by coin in connection with yield analysis.	1.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/08/22	Timothy Martin	Analyze Debtors' loan collateralization and performance for 2020 and 2021.	1.8
12/08/22	Timothy Martin	Analyze Debtor's trial balances in connection with tracing of cryptocurrency assets.	1.9
12/09/22	Michael Boyer	Review updated workplan with T.Martin, R. Loh (Huron).	0.4
12/09/22	Michael Boyer	Participate in discussion of 1Q2022 financial results with K.Sadeghi (Jenner) and T.Martin, R. Loh (Huron).	0.6
12/09/22	Michael Boyer	Draft user liability vs deployment for CEL token analysis.	0.7
12/09/22	Michael Boyer	Update assets held at exchanges schedule.	0.9
12/09/22	Michael Boyer	Participate in workplan status update call with T.Martin, R. Loh (Huron) on 12/9/2022.	1.2
12/09/22	Robert Loh	Review updated workplan with T. Martin, M. Boyer (Huron).	0.4
12/09/22	Robert Loh	Prepare analysis of historical CEL token supply (locked, circulating, treasury) for the period April 2018 through July 2022.	1.1
12/09/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) to discuss workplan ahead of meeting with Counsel.	1.2
12/09/22	Robert Loh	Review and comment on CEL buyback analysis prepared by Huron engagement team.	1.4
12/09/22	Robert Loh	Prepare comprehensive wallet attribution file based on information produced by the Debtor, analyses of blockchain activity, and open source attribution data.	1.7
12/09/22	Robert Loh	Prepare CEL token transaction diagrams for significant events (ICO, token burns, etc.).	1.8
12/09/22	Timothy Martin	Participate in call with K. Sadeghi (Jenner) regarding sources and uses of funds.	0.6
12/09/22	Timothy Martin	Call with R. Loh and M. Boyer (Huron) regarding trending of financial statements, and call with R. Loh and M. Boyer (both Huron) to prepare for call with Examiner.	0.7
12/09/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding preparation for meeting with Examiner and status of analyses.	1.2
12/09/22	Timothy Martin	Call with Jenner team 2 to discuss draft cryptocurrency portion of report.	1.5
12/09/22	Timothy Martin	Prepare summary of Debtor's coin activity by quarter per freeze reports.	1.6
12/10/22	Michael Boyer	Edit Freeze Report information requests.	0.7
12/10/22	Timothy Martin	Prepare summary of outstanding reporting as requested by Examiner.	0.4
12/11/22	Timothy Martin	Review CEL related discovery sent by counsel in connection with buybacks.	0.4
12/12/22	Amanda Quintile	Create template for new fireblocks transaction reports tracker to determine the periods covered for various entities and the # of transaction records, and update fireblocks transactions report tracker with the period covered and # of transactions for Celsius Custody Production entity.	0.4
12/12/22	Amanda Quintile	Update fireblocks transactions report tracker with the period covered and # of transactions for Celsius DeFi entity and Celsius Mining entity.	0.4
12/12/22	Amanda Quintile	Update fireblocks transactions report tracker with the period covered and # of transactions for Celsius Network EU UAB entity and Celsius Network Finance entity.	0.4
12/12/22	Amanda Quintile	Update fireblocks transactions report tracker with the period covered and # of transactions for Celsius OTC entity and Celsius Network Limited (UK) entity.	0.5
12/12/22	Amanda Quintile	Update fireblocks transactions report tracker with the period covered and # of transactions for Celsius Network LLC (US) entity.	0.6
12/12/22	Michael Boyer	Update assets held at exchanges schedule for total of All Coins.	0.6
12/12/22	Michael Boyer	Draft graphs of assets held at exchanges by location (% of total) and crypto asset value.	1.3
12/12/22	Michael Boyer	Update assets held at exchanges schedule for CEL, BTC and ETH equivalents.	1.7
12/12/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period June - December 2019.	1.4
12/12/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period September - October 2020.	2.1
12/12/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period January - April 2020.	2.2
12/12/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period October - November 2020.	2.3
12/12/22	Timothy Martin	Communicate with A&M regarding lack of availability of historical financial statements, and correspond with counsel regarding open requests.	0.6
12/12/22	Timothy Martin	Review of presentation to RO regarding Debtor liquidity.	1.3
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 6/8/2022 freeze report for liquidity tier analysis.	0.4

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 2/28/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 4/15/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 5/2/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 5/4/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 5/27/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 6/6/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 6/15/2022 freeze report for liquidity tier analysis.	0.5
12/13/22	Amanda Quintile	Update liquidity tier stats by coin for 6/10/2022 and 6/13/2022 freeze report for liquidity tier analysis.	0.7
12/13/22	Amanda Quintile	Create template for coin exposure by liquidity tier analysis.	0.8
12/13/22	Harrison Leggio	Correspond with R. Loh, M. Boyer, T. Martin (Huron) about CEL holders and burns.	0.4
12/13/22	Harrison Leggio	Call with K. Sadeghi (Jenner), M. Boyer, R. Loh, T. Martin about Celsius cryptocurrency assets and allegations regarding same.	0.7
12/13/22	Harrison Leggio	Research into CEL token holdings and Etherscan API endpoints for development of historical token holders script/tool.	1.2
12/13/22	Jean-Louis Sorondo	Analyze Balance Sheet data for fifteen Celsius entities to create a balance sheet consolidation schedule.	1.2
12/13/22	Michael Boyer	Update summary tables of assets and liabilities by coin per the Freeze Reports.	0.6
12/13/22	Michael Boyer	Create user liability to Celsius assets summary schedule including CEL Treasury.	0.6
12/13/22	Michael Boyer	Create user liability to Celsius assets summary schedule excluding CEL Treasury.	0.6
12/13/22	Michael Boyer	Participate in crypto tracing call with K.Sadeghi (Jenner) and T.Martin, R. Loh, H. Leggio (Huron).	0.7
12/13/22	Michael Boyer	Participate in workstream status update call with L. Raiford, K.Sadeghi, A.Cooper (Jenner) and T.Martin, R. Loh (Huron).	1.3
12/13/22	Robert Barnett	Call with A. Joseph (Huron) regarding additional tax interviews, issues and agenda.	0.2
12/13/22	Robert Barnett	Call with Jenner and A. Joseph regarding second round interviews with debtor tax	0.5
12/13/22	Robert Barnett	Call with Jenner, KE regarding issues with interviews and document production for tax assessment.	0.8
12/13/22	Robert Loh	Call with T. Martin (Huron) regarding summary of historical CEL token holdings.	0.3
12/13/22	Robert Loh	Meet with K. Sadeghi (Jenner) and T. Martin, M. Boyer, H. Leggio (Huron) to discuss the tracing of crypto assets.	0.7
12/13/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period July - August 2020.	1.9
12/13/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the period May - June 2020.	2.4
12/13/22	Timothy Martin	Call with R. Loh (Huron) regarding summary of CEL holdings.	0.3
12/13/22	Timothy Martin	Analyze and comment on draft consolidating balance sheet.	0.7
12/13/22	Timothy Martin	Call with H. Leggio, R. Loh, M. Boyer (all Huron) and K. Sadeghi (Jenner) regarding tracing workstream.	0.7
12/13/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) to discuss strategy based on Jenner	1.0
12/13/22	Timothy Martin	Call with L. Raiford, A. Cooper and K. Sadeghi (all Jenner) regarding status of draft Team 2 report section.	1.3
12/13/22	Timothy Martin	Analyze Celsius balance sheets for each quarter from 2018 forward.	1.7
12/13/22	Timothy Martin	Analyze Debtor's intercompany account in connection with consolidation of entities.	1.9
12/14/22	Harrison Leggio	Call with R. Loh, T. Martin, and K. Sadeghi (Jenner) about CEL holders, unknown wallets and requested analyses.	0.7
12/14/22	Harrison Leggio	Complete development of historical holding script that accepts address and block timestamp to iterate all transfer events for CEL token from block 0 to given block and compute CEL balance for that address at that timestamp.	1.1
12/14/22	Harrison Leggio	Research and development on script to replicate historical balance (PRO plan api) to replicate it in a clearer way that shows sent/received transactions for a token to calculate historical balance.	1.2
12/14/22	Jean-Louis Sorondo	Create price appreciation chart for CEL over history plotted against BTC and ETH.	1.7
12/14/22	Michael Boyer	Review Slack channel discussions provided by Jenner on 12/14/2022.	0.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/14/22	Michael Boyer	Participate in coin tracing status update call with K.Sadeghi (Jenner) and T.Martin, R. Loh, H. Leggio (Huron).	0.7
12/14/22	Michael Boyer	Participate in financial reporting call with K.Tang, A.Seetharaman (Celsius), A.Ciriello, S.Calvert (Alvarez), A.Cooper (Jenner), and T.Martin, R. Loh (Huron).	0.7
12/14/22	Michael Boyer	Participate in Examiner Report status update call with R. Simmons, A.Cooper (Jenner) and T.Martin, R. Loh (Huron).	0.8
12/14/22	Michael Boyer	Verify and revise calculations within new Freeze reports' coin stats tabs for assets, liabilities and blended crypto asset values.	2.4
12/14/22	Robert Loh	Call with K. Sadeghi (Jenner) and T. Martin, M. Boyer, H. Leggio (Huron) to discuss blockchain analyses related to CEL token transactions and significant holders.	0.7
12/14/22	Robert Loh	Perform initial analysis of Deribit exchange transaction data provided by the Debtor for information related cryptocurrency wallets and token trades.	1.8
12/14/22	Robert Loh	Perform initial analysis of Bitfinex exchange transaction data provided by the Debtor for information related cryptocurrency wallets and token trades.	2.2
12/14/22	Robert Loh	Analyze FTX exchange transaction data provided by the Debtor for information related cryptocurrency wallets and token trades.	2.4
12/14/22	Timothy Martin	Call with H. Leggio, R. Loh, M. Boyer (all Huron) and K. Sadeghi (Jenner) regarding blockchain analyses.	0.7
12/14/22	Timothy Martin	Call with Debtor's accounting staff, M. Boyer, R. Loh (both Huron) and Jenner team regarding consolidating financial statements and availability of documents.	0.7
12/14/22	Timothy Martin	Call with A. Cooper and R. Simmons (both Jenner) regarding growth of company in 2020.	0.8
12/14/22	Timothy Martin	Analyze holding of CEL and initial booking of auxiliary treasury.	1.6
12/15/22	Harrison Leggio	Provide key takeaways to Huron team on data generated through analysis including block numbers, timestamps, etc.	0.2
12/15/22	Harrison Leggio	Call with R. Loh and T. Martin to discuss results & upgrading ethers can API.	0.5
12/15/22	Harrison Leggio	Develop script to pull addresses of all 31 thousand CEL holders.	0.5
12/15/22	Harrison Leggio	Update script to not output to console and generate CSV with results.	0.7
12/15/22	Harrison Leggio	Write script to parse 31k CEL holders and get token balances on all quarter start dates for all addresses.	0.8
12/15/22	Harrison Leggio	Amend blockchain script to accept bulk block numbers and addresses to run historical balances for current top 25 CEL holders for q1-4 from 2018-2021.	1.2
12/15/22	Jean-Louis Sorondo	Create additional chart and update CEL comparable performance analysis.	0.4
12/15/22	Jean-Louis Sorondo	Research hosting options for blockchain analysis tool.	0.5
12/15/22	Jean-Louis Sorondo	Draft and execute database queries to generate statistics and charts on swap activity.	2.3
12/15/22	Michael Boyer	Review updated schedules related to assets under management and balance sheet impacts with T.Martin (Huron).	0.5
12/15/22	Michael Boyer	Draft graph summarizing net equity over time after applying various valuation adjustments to CEL assets in excess of CEL liabilities.	1.3
12/15/22	Michael Boyer	Draft graphs illustrating assets under management as of 5/2/22 for BTC and ETH Equivalents by Liquidity Tier.	1.5
12/15/22	Michael Boyer	Draft summary schedule of balance sheet impacts of applying various valuation adjustments to non-treasury CEL asset values.	1.5
12/15/22	Robert Loh	Call with T. Martin and H. Leggio (Huron) regarding significant CEL token holders and analysis of token deployments by the Debtor.	0.5
12/15/22	Robert Loh	Analyze Etherscan API for use in crypto asset transaction analysis.	0.9
12/15/22	Robert Loh	Continue analysis of Deribit exchange transaction data provided by the Debtor for information related cryptocurrency wallets and token trades.	2.1
12/15/22	Robert Loh	Continue analysis of Bitfinex exchange transaction data provided by the Debtor for information related cryptocurrency wallets and token trades.	2.4
12/15/22	Timothy Martin	Participate in call with H. Leggio and R. Loh (both Huron) regarding CEL holders and analysis of deployment.	0.5
12/15/22	Timothy Martin	Call with A&M regarding financial requests.	0.6
12/15/22	Timothy Martin	Correspond with M. Boyer (Huron) regarding solvency and liquidity analyses.	0.6
12/15/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding updates to draft schedules.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/15/22	Timothy Martin	Review draft schedules of coin holdings at specified dates.	0.8
12/15/22	Timothy Martin	Review and edit liquidity and CEL discount charts.	0.9
12/15/22	Timothy Martin	Prepare email to counsel regarding discussion with A&M and balance sheet analysis.	1.4
12/16/22	Harrison Leggio	Work towards adding front end to script so it can be hosted on AWS and used by team without having to download code/dependencies.	1.1
12/16/22	Harrison Leggio	Update historical holders script to use multiprocessing to run concurrent requests.	1.8
12/16/22	Michael Boyer	Participate in prep discussion for Examiner call with T.Martin and R. Loh (Huron) on 12/16/2022.	0.2
12/16/22	Michael Boyer	Revise crypto assets held at exchanges schedules per discussion with Jenner.	0.5
12/16/22	Michael Boyer	Participate in status update call with T.Martin and R. Loh (Huron) on 12/16/2022.	0.6
12/16/22	Michael Boyer	Create graphs illustrating crypto assets value held at exchanges, by exchange and percentage of AUM over time.	1.6
12/16/22	Robert Loh	Review KeyFi adversary complaint for information related to coin deployment strategies.	1.7
12/16/22	Robert Loh	Investigate initial transfers of CEL token following April 2018 token generation.	2.7
12/16/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding Examiner requests.	0.2
12/16/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding assets under management.	0.6
12/16/22	Timothy Martin	Participate in call with Examiner and Team 2 regarding status of report and updated workplan.	1.1
12/16/22	Timothy Martin	Review and comment on charts related to assets at exchanges.	1.4
12/16/22	Timothy Martin	Analyze Debtor's chart of account to reconcile balance sheets.	1.7
12/16/22	Timothy Martin	Analyze Debtor's records related to bad debt reserves.	1.7
12/17/22	Michael Boyer	Prepare draft AUM (quantity and value) by balance sheet category per all Freeze Report dates for R. Simmons (Jenner).	1.3
12/17/22	Robert Loh	Outline analysis follow ups and revisions for H. Leggio.	0.6
12/17/22	Robert Loh	Review and comment on quarterly Analyze top CEL token holders during the years 2018 through 2021.	1.4
12/17/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of December 2020.	1.7
12/17/22	Robert Loh	Review and compare historical CEL token holdings in known A. Mashinsky wallets to amounts disclosed on Celsius's website.	1.8
12/17/22	Timothy Martin	Review of loan from Debtors to mining company.	0.4
12/17/22	Timothy Martin	Review of Debtor's estimates for value of mining company.	1.1
12/18/22	Harrison Leggio	Create script to get last CEL trade for top 500 holders.	0.4
12/18/22	Harrison Leggio	Analyze ethers can burns, FTX deposits, withdrawals, fills in connection with CEL	2.3
12/18/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of January 2021.	1.9
12/18/22	Timothy Martin	Review and comment on draft blockchain appendices for report.	2.1
12/18/22	Timothy Martin	Review Fireblocks transaction reports produced by Debtors.	2.4
12/19/22	Harrison Leggio	Call with R. Loh, T. Martin, and K. Sadeghi (Jenner) about historical holders and FTX	0.5
12/19/22	Harrison Leggio	Research for highest throughput public archive node to fetch historical balances using CEL token contract ABI.	0.8
12/19/22	Harrison Leggio	Develop script using ANKR's archival node data to bring in balances of all historical holders of CEL on the last day of every month.	3.2
12/19/22	Jason Olivo	Meet with T. Martin (Huron) regarding consolidation of financial statements, and meet with T. Martin (Huron) regarding eliminating entries for financial statements.	0.6
12/19/22	Michael Boyer	Analyze newly received Waterfall files to be imported to single workbook by A.Quintile (Huron).	0.5
12/19/22	Michael Boyer	Draft summary schedule of Treasury and Main CEL holdings over time at Celsius.	0.8
12/19/22	Michael Boyer	Participate in workplan status update call with T.Martin, R. Loh (Huron) on 12/19/2022.	1.2
12/19/22	Michael Boyer	Draft schedule of CEL token holdings on and off Celsius platform over time.	1.3
12/19/22	Michael Boyer	Update summary schedule of Treasury and Main CEL holdings over time at Celsius based on edits from Huron team.	1.3
12/19/22	Michael Boyer	Draft total assets under management by coin grouping type schedule through the Petition Date.	2.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/19/22	Robert Loh	Call with T. Martin and H. Leggio (Huron) regarding top CEL token holders at selected prepetition dates.	0.4
12/19/22	Robert Loh	Call with K. Sadeghi (Jenner) and T. Martin, H. Leggio (Huron) regarding CEL token analytics and blockchain tracing.	0.5
12/19/22	Robert Loh	Research Relativity for documents related to the utilization of DeFi protocols.	0.8
12/19/22	Robert Loh	Analyze the customer loan activity captured with the SOFA transaction data.	1.1
12/19/22	Timothy Martin	Correspond with A&M regarding documentation for EFH reserve, and call with J. Olivo (Huron) regarding consolidation of financial statements on 12/19/2022.	0.4
12/19/22	Timothy Martin	Call with A. Cooper (Jenner) regarding open document request.	0.4
12/19/22	Timothy Martin	Call with J. Olivo (Huron) regarding eliminating entries for financial statements.	0.4
12/19/22	Timothy Martin	Correspond with A&M regarding requested documents.	0.4
12/19/22	Timothy Martin	Correspond with A. Joseph and R. Loh (both Huron) regarding Celsius Mining valuation.	0.5
12/19/22	Timothy Martin	Call with K. Miles, A. Koranek and A. Joseph (all Huron) regarding valuation of mining business.	0.5
12/19/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) to discuss counsel liquidity tiers and ratings.	0.5
12/19/22	Timothy Martin	Call with K. Sadeghi (Jenner) and R. Loh, H. Leggio (both Huron) regarding blockchain tracing.	0.5
12/19/22	Timothy Martin	Analyze Debtor's booking of EFH reserve.	0.6
12/19/22	Timothy Martin	Call with H. Leggio and R. Loh (both Huron) regarding CEL holders at various dates, and analyze Debtor's revenue calculations for 2021.	0.7
12/19/22	Timothy Martin	Call with A. Cooper, L. Raiford, P. Sailer (all Jenner) regarding interview preparation.	0.8
12/19/22	Timothy Martin	Review updated draft of financial condition section of report.	1.2
12/19/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) to discuss counsel's outline and requests for data.	1.2
12/19/22	Timothy Martin	Analyze quarterly balance sheet detail in connection with valuation work.	1.2
12/19/22	Timothy Martin	Review of Jenner document depository for documents related to Debtor's financial condition through 2018 and 2019.	2.7
12/20/22	Harrison Leggio	Call with R. Loh and T. Martin to review results from top 100 CEL holder data.	0.5
12/20/22	Harrison Leggio	Refactor top 100 holder script to support multiple RPCs and write to different files when rate-limited.	1.0
12/20/22	Harrison Leggio	Develop script to parse raw holder data and group by block # and compute top 100.	1.5
12/20/22	Jason Olivo	Meet with T. Martin (Huron) regarding financial statements reconciliation.	0.3
12/20/22	Jean-Louis Sorondo	Discuss approach to blockchain validation of company data with R. Loh (Huron).	0.8
12/20/22	Jean-Louis Sorondo	Perform Celsius tier liquidity analysis.	0.9
12/20/22	Jean-Louis Sorondo	Continue blockchain analysis and query development in Dune database.	2.0
12/20/22	Jean-Louis Sorondo	Query Dune database using post-gre sql language.	2.5
12/20/22	Michael Boyer	Draft schedule of percentage of assets by liquidity tier over time.	1.2
12/20/22	Michael Boyer	Review updated Waterfall report document prepared by A.Quintile (Huron) inclusive of new dates.	1.3
12/20/22	Michael Boyer	Participate in valuation and status update call with A.Cooper, C. Steege, L. Raiford (Jenner) and K.Miles, T.Martin, R. Loh, A.Koranek (Huron).	1.4
12/20/22	Michael Boyer	Integrate coin deployment strategy details from newly received Waterfall reports to current analysis.	2.3
12/20/22	Robert Loh	Call with T. Martin and H. Leggio (Huron) regarding the status of CEL token analyses.	0.5
12/20/22	Robert Loh	Call with J. Sorondo (Huron) to review web script to analyze CEL token holders on a monthly basis.	0.8
12/20/22	Robert Loh	Assess accuracy of script to identify largest CEL token holders on a monthly basis.	2.1
12/20/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of February 2021.	2.3
12/20/22	Timothy Martin	Call with J. Olivo (Huron) regarding reconciliation of financial statements.	0.3
12/20/22	Timothy Martin	Call with H. Leggio and R. Loh (Huron) to review CEL holders by quarter from 2018 -	0.5
12/20/22	Timothy Martin	Analyze and comment on summary of liquidity tiers prepared by Huron.	0.6
12/20/22	Timothy Martin	Analyze document summarizing rewards and revenue by week in 2021.	0.6
12/20/22	Timothy Martin	Correspond with A. Cooper (Jenner) regarding June 2022 investor presentation.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/20/22	Timothy Martin	Analyze January 2022 investor presentation for valuation purposes.	0.7
12/20/22	Timothy Martin	Review draft financial position chart files sent from counsel.	0.8
12/20/22	Timothy Martin	Call with K. Miles, A. Koranek, M. Boyer and R. Loh (all Huron) regarding financial information and valuation methodology.	1.0
12/20/22	Timothy Martin	Analyze Debtor's June 2022 investor presentation for information related to valuation.	1.2
12/20/22	Timothy Martin	Review Jenner's document platform for additional investor presentations.	1.3
12/20/22	Timothy Martin	Participate in call with Huron and Jenner's financial condition team to discuss valuation of business segments.	1.4
12/20/22	Timothy Martin	Analyze data outputs related to CEL holders by quarter.	1.6
12/21/22	Amanda Quintile	Prepare for meeting with Huron team regarding top 100 CEL token holders on 12/21/2022.	0.5
12/21/22	Amanda Quintile	Update top 100 CEL token holders analysis with Q1-Q4 2020 data.	0.5
12/21/22	Amanda Quintile	Update top 100 CEL token holders analysis with Q1-Q4 2021 data.	0.5
12/21/22	Amanda Quintile	Update top 100 CEL token holders analysis with Q1-Q4 2022 data.	0.5
12/21/22	Amanda Quintile	Meet with R. Loh (Huron team) regarding top 100 CEL token holders on 12/21/2022.	0.6
12/21/22	Amanda Quintile	Update top 100 CEL token holders analysis with Q1-Q4 2018 data.	0.6
12/21/22	Amanda Quintile	Update top 100 CEL token holders analysis with Q1-Q4 2019 data.	0.6
12/21/22	Amanda Quintile	Create template for FTX wallet list schedule.	0.6
12/21/22	Amanda Quintile	Create template for top 100 CEL token holders schedule.	0.7
12/21/22	Amanda Quintile	Identify deposit funds between Celsius and FTX to update FTX wallet list schedule.	0.9
12/21/22	Amanda Quintile	Identify withdrawal funds between Celsius and FTX to update FTX wallet list schedule.	0.9
12/21/22	Amanda Quintile	Meet with T. Martin, R. Loh, M. Boyer, and J. Olivo (Huron team) regarding Celsius status update on 12/21/2022.	1.3
12/21/22	Harrison Leggio	Call with R. Loh and T. Martin to discuss FTX and 8k internal wallets.	0.5
12/21/22	Harrison Leggio	Review 1.5m records of CEL data from historical transactions.	0.8
12/21/22	Harrison Leggio	Write script to identify all transactions for FTX addresses.	1.0
12/21/22	Jason Olivo	Participate in team status meeting lead by T. Martin and R. Loh (both Huron).	1.3
12/21/22	Jason Olivo	Create growth chart (CEL vs Crypto market growth) at 12/31/2019.	1.3
12/21/22	Jason Olivo	Create growth chart (Celsius Assets vs Crypto market growth) at 12/31/2019.	1.4
12/21/22	Jean-Louis Sorondo	Participate in internal team call with T. Martin to discuss analysis of swap transactions.	1.2
12/21/22	Jean-Louis Sorondo	Search for and attempt to identify blockchain transactions that match dates and amounts to Celsius swap transactions.	2.7
12/21/22	Jean-Louis Sorondo	Query two-year SOFA data to analyze CEL token swaps.	3.1
12/21/22	Michael Boyer	Review draft Celsius User Swap activity for CEL schedule.	0.3
12/21/22	Michael Boyer	Participate in financial information requests call with A.Ciriello (Alvarez) and T.Martin, R. Loh (Huron).	0.4
12/21/22	Michael Boyer	Adjust draft summary schedule of Net Income Margins of SOL activities over time based on adjustments to Coins Tab data.	0.8
12/21/22	Michael Boyer	Draft Cost of Funds and APY schedules by Liquidity Tier over Waterfall Report time	1.5
12/21/22	Robert Loh	Call with T. Martin and H. Leggio (Huron) regarding the analysis if DeFi deployments and use of smart contracts.	0.5
12/21/22	Robert Loh	Call with A. Quintile (Huron) regarding the analysis of top CEL token holders at various dates.	0.6
12/21/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of March 2021.	1.9
12/21/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of April 2021.	2.2
12/21/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of May 2021.	2.4
12/21/22	Timothy Martin	Call with J. Olivo (Huron) regarding consolidation of financial statements on 12/2/2022.	0.2
12/21/22	Timothy Martin	Participate on call with R. Loh, M. Boyer (both Huron) and A. Cierello (A&M) regarding open requests, and correspond with A&M regarding requested documents and access to file indices.	0.4
12/21/22	Timothy Martin	Call with H. Leggio and R. Loh (both Huron) regarding CEL holder analysis.	0.5
12/21/22	Timothy Martin	Review and edit charts of market activity vs. company's assets.	0.6

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/21/22	Timothy Martin	Analyze activity related to swaps of CEL.	0.7
12/21/22	Timothy Martin	Analyze Celsius April 2021 Executive Summary presentation in connection with draft	1.2
12/21/22	Timothy Martin	Call with J. Sorondo (Huron) to analyze CEL swap activity.	1.2
12/21/22	Timothy Martin	Participate in internal Huron call regarding open items for report draft and workplan.	1.3
12/21/22	Timothy Martin	Review of draft of consolidating 2021 financial statements prepared using company's template.	1.8
12/22/22	Amanda Quintile	Meet with T. Martin (Huron team) to discuss CEL token adjustment analysis for the Celsius Limited Network (UK) entity on 12/22/2022.	0.3
12/22/22	Amanda Quintile	Create template for CEL token adjustment analysis.	0.8
12/22/22	Amanda Quintile	Analyze Celsius Limited Network (UK) balance sheet line items to determine the CEL token balances each month to update CEL token adjustment analysis.	1.4
12/22/22	Amanda Quintile	Reconcile variances between CEL token balances each month for CEL token adjustment analysis to share with Huron team for comments.	1.6
12/22/22	Harrison Leggio	Compile FTX data & trace 1.04M tokens that left multisig wallet.	0.8
12/22/22	Harrison Leggio	Generate list of all CEL transactions to generate report of top 100 holders on 1st of every month from data.	0.9
12/22/22	Harrison Leggio	Research mystery contract deployed by Celsius by decompiling function signatures, searching GitHub for matching function definition, and identifying contract (bitgo Wallet).	2.3
12/22/22	Jason Olivo	Meet with T. Martin and A. Koranek (Huron) to discuss Celsius valuation analysis.	0.8
12/22/22	Jean-Louis Sorondo	Continue analysis of CEL deposit and withdrawal pairs.	1.1
12/22/22	Jean-Louis Sorondo	Identify largest CEL deposit and withdrawal pairs in two year SOFA data and create schedule.	3.1
12/22/22	Michael Boyer	Revise draft summary schedule of Net Income Margins of LINK activities over time.	0.5
12/22/22	Michael Boyer	Research identified wallet addresses of various Celsius insiders.	0.5
12/22/22	Michael Boyer	Review updated Debtor production of data requests on 12/22/2022.	0.6
12/22/22	Michael Boyer	Participate in status update call with T.Martin and R. Loh (Huron).	0.7
12/22/22	Michael Boyer	Prepare response to P. Sailer (Jenner) on loan-related documents and status of related Huron analyses.	0.7
12/22/22	Michael Boyer	Draft summary schedule of Net Income Margins of LINK activities over time.	1.4
12/22/22	Robert Loh	Call with T. Martin (Huron) to discuss top 100 wallet addresses holding CEL analysis.	0.4
12/22/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) regarding Solana net interest margin (NIM) and cost.	0.7
12/22/22	Robert Loh	Investigate Top 100 CEL token holders at select dates in 2019 based on wallet identifiers.	1.7
12/22/22	Robert Loh	Investigate Top 100 CEL token holders at select dates in 2020 based on wallet identifiers.	1.8
12/22/22	Robert Loh	Investigate Top 100 CEL token holders at select dates in 2018 based on wallet identifiers.	1.9
12/22/22	Robert Loh	Investigate Top 100 CEL token holders at select dates in 2021 based on wallet identifiers.	2.2
12/22/22	Robert Loh	Revise analysis Top 100 CEL token holders by quarter for the period 2018 - 2022.	2.3
12/22/22	Timothy Martin	Call with A. Koranek, R. Loh, K. Miles, A. Koranek (Huron) regarding valuation materials from company.	0.5
12/22/22	Timothy Martin	Analyze accounting entries related to CEL pricing.	0.6
12/22/22	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding Solana NIM and cost.	0.7
12/22/22	Timothy Martin	Call with A. Quintile (Huron) regarding analysis of CEL price adjustments in accounting, and call with R. Loh (Huron) to review top 100 wallet addresses holding CEL.	0.7
12/22/22	Timothy Martin	Call with A. Koranek and J. Olivo (both Huron) to discuss Celsius valuation analysis information request.	0.8
12/22/22	Timothy Martin	Analyze documents related to collateralization of loan portfolio.	0.9
12/22/22	Timothy Martin	Analyze records related to top 100 holders of CEL.	1.2
12/22/22	Timothy Martin	Analyze Debtors' accounting for CEL token at ICO.	1.2
12/23/22	Amanda Quintile	Create CEL token chart utilizing the CEL token adjustment analysis to share with Huron team for comments.	1.4
12/23/22	Amanda Quintile	Update CEL token adjustment analysis based on comments from Huron team.	1.9
12/23/22	Harrison Leggio	Write script to index all transfer events on CEL token contract.	0.8
12/23/22	Harrison Leggio	Research all of the other contract addresses that have events in Celsius token transaction history for new script to parse all of those events.	1.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/23/22	Harrison Leggio	Research MetaMask swap router transactions and development of script to parse transactions where CEL is either to or from.	1.6
12/23/22	Jean-Louis Sorondo	Develop and format charts to illustrate CEL deposit and withdrawal activity.	1.0
12/23/22	Jean-Louis Sorondo	Analyze and tie certain blockchain transactions between Celsius accounts executed by N. Goldstein.	1.5
12/23/22	Michael Boyer	Update Cost of Funds, APY, Net Income Margin summary schedule by liquidity tier by	2.7
12/23/22	Robert Loh	Revise CEL token exhibits based on comments from counsel/examiner.	0.9
12/23/22	Robert Loh	Review and comment on CEL token transaction database compiled for the period April 2018 through July 2022.	1.9
12/23/22	Timothy Martin	Analyze transfers of CEL in excess of 100,000 CEL.	0.4
12/23/22	Timothy Martin	Review and comment on analysis of CEL wallets over time, and review and finalize asset report.	0.5
12/23/22	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) to review draft report and open items with Examiner and counsel.	1.0
12/23/22	Timothy Martin	Participate in call with Examiner related to draft report and open items.	1.2
12/24/22	Harrison Leggio	Continue to research into MetaMask swap router, sushi, and Uniswap contracts to parse cell swaps.	1.3
12/24/22	Timothy Martin	Analyze company's financial reporting in connection with mark-to-market of crypto assets.	2.1
12/25/22	Timothy Martin	Review of documents related to transfer of crypto currency assets on Freeze Reports.	1.7
12/26/22	Harrison Leggio	Review schedules in Arkham report to address questions from counsel and Huron.	0.5
12/26/22	Michael Boyer	Review institutional loans portfolio for ability to calculate net income margin by loan.	0.8
12/26/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of July 2021.	1.7
12/26/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of September 2021.	2.1
12/26/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of August 2021.	2.2
12/26/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of June 2021.	2.6
12/26/22	Timothy Martin	Correspond with L. Raiford (Jenner) regarding report demonstratives.	0.3
12/26/22	Timothy Martin	Review and edit outlines for interviews scheduled for December 29 and 30.	1.6
12/26/22	Timothy Martin	Review documents in preparation for December 29 and 30 interviews of Celsius	2.1
12/26/22	Timothy Martin	Review and comment on analyses of DeFi trading activity.	2.7
12/27/22	Amanda Quintile	Create summary of monthly balance for each of the CEL treasury accounts from 2019-2022 for CEL Limited Network (UK) to send to Huron team for comments.	1.9
12/27/22	Harrison Leggio	Call with R. Loh, T. Martin, and M. Boyer about content of wallets in Fireblocks listing.	0.5
12/27/22	Harrison Leggio	Call with M. Boyer and R. Loh going over fireblocks + DeFi amounts.	0.5
12/27/22	Harrison Leggio	Research and work on script to get CEL historical liquidity on dexs.	2.4
12/27/22	Michael Boyer	Review Debtors' liquidity stress test analysis.	0.3
12/27/22	Michael Boyer	Participate in Freeze Report overview call with R. Loh, H. Leggio (Huron).	0.5
12/27/22	Michael Boyer	Participate in crypto asset balance reconciliation call with L. Raiford (Jenner) and T.Martin, R. Loh, H. Leggio (Huron).	0.5
12/27/22	Michael Boyer	Research transactions related to Grayscale Trust investments.	0.6
12/27/22	Michael Boyer	Prepare institutional and retail loan collateralization summary schedule, and participate in liquidity reserve stress test file review call with T.Martin (Huron).	0.6
12/27/22	Michael Boyer	Research transactions related to Equities First Holdings during 2021.	0.7
12/27/22	Michael Boyer	Join call with T. Martin and R. Loh (Huron) on crypto asset wallet tracing.	0.8
12/27/22	Michael Boyer	Prepare percentage of AUM by Liquidity Tier for the period leading up to the Pause on 6/12/2022.	1.2
12/27/22	Michael Boyer	Participate in workplan status update call with T.Martin, R. Loh (Huron).	2.1
12/27/22	Robert Barnett	Call with Jenner and Huron teams regarding Celsius mining valuation.	0.6
12/27/22	Robert Loh	Call with L. Raiford (Jenner) and T. Martin, M. Boyer, H. Leggio (Huron) to review the reconciliation of the Debtor's crypto assets.	0.5

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/27/22	Robert Loh	Meet with M. Boyer and H. Leggio (Huron) do discuss testing of the Debtor's Freeze reports to the blockchain. Participation necessary due to responsibilities for workstreams	0.5
12/27/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) regarding the tracing of crypto assets from the Debtor's wallets. Participation necessary due to responsibilities for workstreams discussed.	0.8
12/27/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of October 2021.	2.3
12/27/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of November 2021.	2.4
12/27/22	Timothy Martin	Participate in call with K. Miles, A. Koranek and A. Joseph (all Huron) regarding information available for estimation of value. Participation necessary due to responsibilities for workstreams discussed.	0.3
12/27/22	Timothy Martin	Call with M. Boyer (Huron) to review liquidity reserve stress test analysis.	0.3
12/27/22	Timothy Martin	Participate in crypto asset balance reconciliation call with L. Raiford (Jenner) and R. Loh, M. Boyer, and H. Leggio (Huron).	0.5
12/27/22	Timothy Martin	Participate in call with Examiner and Jenner regarding Mining operations and valuation.	0.6
12/27/22	Timothy Martin	Confer with K. Miles, A. Koranek (both Huron), Examiner, and Jenner regarding valuation of Debtors.	0.6
12/27/22	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) regarding tracing of crypto	0.8
12/27/22	Timothy Martin	Review draft blockchain analyses for update call with Examiner.	1.6
12/27/22	Timothy Martin	Analyze financial information for mining business produced by Debtors.	1.9
12/27/22	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) regarding working file of open items.	2.1
12/27/22	Timothy Martin	Analyze transactions between Debtors in connection with migration of cryptocurrency	2.9
12/28/22	Amanda Quintile	Create revenue analysis template for Q3 2017 - Q2 2022.	0.8
12/28/22	Harrison Leggio	Review DeFi pools identified in Celsius freeze reports.	0.4
12/28/22	Harrison Leggio	Amend cryptocurrency script to pull multiple tokens per address.	0.4
12/28/22	Harrison Leggio	Call with R. Loh, T. Martin, M. Boyer about plan of approach for CEL wallets.	0.5
12/28/22	Harrison Leggio	Compile list of token contract addresses in each DeFi pool through blockchain analysis.	0.5
12/28/22	Harrison Leggio	Develop script to obtain block numbers from days, and analyze Celsius' past practice regarding CEL burns.	0.6
12/28/22	Harrison Leggio	Research Uniswap/sushiswap graph APIs to get all CEL pools.	0.6
12/28/22	Harrison Leggio	Obtain contract addresses for CEL pools not listed in Celsius internal reports.	0.6
12/28/22	Harrison Leggio	Finish script to fetch DeFi pool balances for all tokens in pool at freeze dates.	0.7
12/28/22	Harrison Leggio	Write script to get contract info to retrieve decimals for ERC20 token to convert raw token balances to formatted token balances.	0.8
12/28/22	Harrison Leggio	Identify all ERC20 tokens and contract addresses (49 tokens) utilizing the freeze reports.	1.0
12/28/22	Harrison Leggio	Write script to pool requests to historical node to node balances on specific blocks for 49 tokens for 8800 addresses.	1.1
12/28/22	Harrison Leggio	Identify every address for all Ethereum based pools utilizing the freeze report.	3.3
12/28/22	Jean-Louis Sorondo	Develop analysis of average wallet balance per month.	2.2
12/28/22	Michael Boyer	Participate in script output of CEL call with H. Leggio, T. Martin, and R. Loh (Huron).	0.5
12/28/22	Michael Boyer	Review blockchain tracking script output for 6/30/2022 and 11/25/2022 balances, and prepare communications related to updated script output and analyses.	0.6
12/28/22	Michael Boyer	Review institutional loans portfolio for collateralization.	1.0
12/28/22	Michael Boyer	Research institutional loan portfolio rewards over time by coin.	1.2
12/28/22	Michael Boyer	Participate in Loan Portfolio NIM call with A. Cooper, L. Raiford (Jenner) and T. Martin, R. Loh (Huron).	1.7
12/28/22	Michael Boyer	Review script output pulling ERC20 balances from Celsius wallets.	2.3
12/28/22	Robert Loh	Meet with T. Martin, M. Boyer, and H. Leggio (Huron) to review CEL token script output.	0.5
12/28/22	Robert Loh	Review updated list of outstanding Huron analyses and outline current status of various crypto transaction related analyses.	1.2
12/28/22	Robert Loh	Draft preliminary exhibit detailing the initial CEL token ICO process and token distribution during 2018.	1.9

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/28/22	Robert Loh	Analyze the flow of CEL tokens originally linked to AM Ventures from ICO to current location.	2.3
12/28/22	Robert Loh	Perform preliminary review of Celsius Network LLC (US) workspace crypto asset transaction history provided by Fireblocks for the month of December 2021.	2.7
12/28/22	Timothy Martin	Participate in call with H. Leggio, R. Loh and M. Boyer (all Huron) regarding analysis of coin holdings.	0.5
12/28/22	Timothy Martin	Analyze Debtors' income statements related to bonus payouts.	1.4
12/28/22	Timothy Martin	Participate in call with L. Raiford and A. Cooper (both Jenner) regarding open analyses and document requests.	1.7
12/28/22	Timothy Martin	Analyze Debtors' 2017 - 2019 financial records for consolidation.	1.7
12/28/22	Timothy Martin	Analyze Debtors' Freeze Reports and compare asset balances to waterfall reports and blockchain.	3.7
12/29/22	Amanda Quintile	Meet with T. Martin and J. Sorondo (Huron team) to discuss revenue analysis and underlying transaction detail.	0.7
12/29/22	Amanda Quintile	Create chart to index growth of BTC and ETH against the growth of CEL Total assets by quarter.	1.4
12/29/22	Amanda Quintile	Update revenue analysis utilizing PNL account mappings for Q3 2017 - Q2 2022 to share with Huron team for comments.	1.6
12/29/22	Harrison Leggio	Amend DeFi script to pull token symbol and format token amounts to re-run process, and correspond with R. Loh to develop plan for identifying remaining DeFi info.	0.6
12/29/22	Harrison Leggio	Research missing 525 CEL addresses deposited into dex pools.	2.5
12/29/22	Harrison Leggio	Research an alternative method + coding getting swaps from all possible sources.	3.0
12/29/22	Michael Boyer	Review updated Debtor production of data requests on 12/29/2022.	0.8
12/29/22	Robert Loh	Investigate allegations related to CEL token "market making" during the months of May and June 2018.	1.7
12/29/22	Robert Loh	Further investigate Celsius transfers of BTC/ETH in connection with CEL token repurchases as alleged by J. Stone/KeyFi.	1.8
12/29/22	Robert Loh	Investigate allegations related to CEL token "market making" during the months of July and August 2018.	1.9
12/29/22	Robert Loh	Continue to investigate Celsius transfers of BTC/ETH in connection with CEL token repurchases as alleged by J. Stone/KeyFi.	2.1
12/29/22	Robert Loh	Investigate Celsius transfers of BTC/ETH in connection with CEL token repurchases as alleged by J. Stone/KeyFi.	2.4
12/29/22	Timothy Martin	Correspond with Huron team regarding blockchain analysis, and correspond with K. Miles (Huron) regarding valuation of mining company.	0.3
12/29/22	Timothy Martin	Analyze summaries of Stakehound and EFH losses.	0.4
12/29/22	Timothy Martin	Call with J. Sorondo and A. Quintile (both Huron) to review and analyze revenue analysis.	0.7
12/29/22	Timothy Martin	Analyze EFH write-offs with follow-up to A&M.	0.7
12/29/22	Timothy Martin	Review of 2017-2019 income statement categorizations.	0.9
12/29/22	Timothy Martin	Reconcile quarterly balance sheets for 2018 - 2022.	0.9
12/29/22	Timothy Martin	Analyze documents related to consolidation of financial statements.	2.8
12/30/22	Harrison Leggio	Prepare computer code to generate sub-wallets associated with Celsius provided master wallet (xpubs).	0.4
12/30/22	Harrison Leggio	Correspond with R. Loh, T. Martin, and Jenner team about plan to identify buyback and deriving addresses from xpubs.	0.5
12/30/22	Harrison Leggio	Run xpubs through cryptocurrency search tool to generate sub -wallets.	0.8
12/30/22	Harrison Leggio	Research and develop script to trace liquid transactions.	1.4
12/30/22	Michael Boyer	Review loan collateralization per Q2 2021 loan book.	0.3
12/30/22	Michael Boyer	Participate in status update call on open items with T.Martin, R. Loh (Huron).	0.4
12/30/22	Michael Boyer	Research freeze reports received to date.	0.5
12/30/22	Michael Boyer	Meet with T. Martin and R. Loh (Huron) to discuss additional examiner requests.	0.5
12/30/22	Michael Boyer	Continue to prepare draft schedule NIM for Solana.	0.5
12/30/22	Michael Boyer	Prepare schedule of crypto asset holdings on specific dates.	0.7
12/30/22	Michael Boyer	Prepare draft schedule NIM for Solana.	1.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
12/30/22	Michael Boyer	Prepare draft schedule NIM for Chainlink.	1.3
12/30/22	Michael Boyer	Participate in Examiner report update call with S.Pillay (Examiner), S.Stappert, P. Sailer, L. Raiford, V.Lazar, C. Steege, M. Onibokun, K.Sadeghi, A.Cooper (Jenner) and T.Martin, K.Miles, R. Loh (Huron).	1.5
12/30/22	Michael Boyer	Prepare schedule NIM from Waterfall for all Liquidity Tiers.	1.9
12/30/22	Michael Boyer	Prepare schedule collateralization of institutional loans over time.	2.3
12/30/22	Michael Boyer	Prepare draft schedule of Crypto Assets Held at Exchanges over Time.	2.4
12/30/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding updates to analyses in advance of call with Examiner.	0.4
12/30/22	Robert Loh	Outline blockchain investigation of CEL token transactions by executives and other	1.8
12/30/22	Robert Loh	Prepare additional CEL token transaction diagrams for significant events (token distributions, buy-backs, market making).	2.2
12/30/22	Timothy Martin	Call with A. Cooper (Jenner) regarding requests for crypto asset balances.	0.3
12/30/22	Timothy Martin	Call with M. Boyer and R. Loh (both Huron) regarding status of analyses.	0.4
12/30/22	Timothy Martin	Meet with R. Loh and M. Boyer (both Huron) regarding additional exhibit requests from Examiner.	0.5
12/30/22	Timothy Martin	Update status report for Examiner.	1.3
12/30/22	Timothy Martin	Prepare initial outline for interview of former executive.	1.4
12/30/22	Timothy Martin	Participate in call with Examiner regarding open items and status.	1.5
12/30/22	Timothy Martin	Prepare schedule of revenue vs. reward payments for 2018 - 2022.	2.1
12/30/22	Timothy Martin	Prepare schedule of balance sheet net assets for 2018 - 2022.	2.2
12/31/22	Michael Boyer	Analyze loan books for review changes by loan over time.	1.5
12/31/22	Michael Boyer	Continue to analyze schedule of crypto asset holdings on specific dates.	2.0
12/31/22	Michael Boyer	Update collateralization of loan portfolio schedule based on quarterly build of loans.	2.2
12/31/22	Robert Loh	Analyze DeFi deployments as of December 2021 Freeze Report dates.	1.4
12/31/22	Robert Loh	Analyze DeFi deployments as of June 2022 Freeze Report dates.	1.6
12/31/22	Robert Loh	Analyze DeFi deployments as of March 2022 Freeze Report dates.	1.7
12/31/22	Robert Loh	Analyze DeFi deployments as of April 2022 Freeze Report dates.	2.4

Total: Cryptocurrency Analysis

641.0

Task Code 2: Tax Issues

Date	Professional	Description	Hours
12/05/22	Robert Barnett	Correspond via email in regards to tax document requests.	0.3
12/12/22	Anju Joseph	Review data room for updates on use tax obligations for GA and PA.	0.6
12/12/22	Robert Barnett	Analyze tax invoice documents submitted by debtor.	0.6
12/13/22	Anju Joseph	Call with R. Barnett (HBA) on tax matters and review of data received and next steps.	0.2
12/13/22	Anju Joseph	Meet with M. Root, G. Morse and S. Gillis (Jenner) regarding tax matters.	0.5
12/13/22	Anju Joseph	Review correspondences regarding tax analysis.	0.8
12/13/22	Robert Barnett	Analyze draft tax report in connection to tax schedules.	0.8
12/14/22	Anju Joseph	Review data room folder Legal and Business Overview to tie key facts and timeline of mining operational activity.	1.5
12/14/22	Anju Joseph	Review MSAs, mining strategy documents, data room for key dates and events to update timeline.	1.7
12/14/22	Anju Joseph	Utilize examiners report and meeting notes to prepare time line of events, identify key dates and facts.	1.9
12/14/22	Anju Joseph	Review draft of examiner's report on tax matters and draft annotations in review.	2.1
12/14/22	Robert Barnett	Analyze additional tax documents produced by Celsius in connection with tax workstream.	1.2
12/15/22	Anju Joseph	Make revisions to key facts and timelines for discussion with R. Barnett (HBA).	0.8
12/15/22	Anju Joseph	Review notes and prior documents regarding mining and tax to identify employment history and itemize transition of mining personale.	1.2
12/15/22	Robert Barnett	Analyze timeline of tax events and personnel.	1.6
12/16/22	Robert Barnett	Review and comment on agenda for additional interviews with tax employees.	0.5
12/16/22	Robert Barnett	Continue to analyze additional tax documents submitted by debtor in connection with tax workstream.	1.3
12/19/22	Anju Joseph	Review notes and revised understanding of facts per tax manager (Debtor) interview.	0.6
12/19/22	Anju Joseph	Edit utility exhibits per guidance from counsel.	1.7
12/19/22	Robert Barnett	Analyze additional tax documents uploaded by debtor in response to document requests.	1.3
12/20/22	Anju Joseph	Attention to time line and incorporate new information provided by company management (Celsius).	0.7
12/20/22	Anju Joseph	Review documents presented during interview as part of new discovery related to tax work stream.	1.1
12/20/22	Robert Barnett	Analyze mining documents for tax interview of mining operations executive.	0.4
12/22/22	Anju Joseph	Review interview prep questions for mining management and supporting documents to be discussed during interview in preparation.	0.8
12/29/22	Anju Joseph	Review correspondences on tax matters new detail added to data room.	0.9

Total: Tax Issues

25.1

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
12/01/22	Anju Joseph	Correspond with R. Barnett (Huron) on draft questions on accounting process and	0.3
12/01/22	Anju Joseph	Prepare for interview with Mining employee by reviewing financial analysis, missing data, and accounting discrepancies.	0.4
12/01/22	Anju Joseph	Begin updating schedule with payment detail related to Core Scientific.	0.6
12/01/22	Anju Joseph	Edit workbook for Mothership payment detail per invoicing and incorporate into schedule.	0.7
12/01/22	Anju Joseph	Research appropriate accounting and compliance process for recording payment and accrual activity.	1.9
12/01/22	Anju Joseph	Draft interview questions related to cash management and accounting processes and procedures for management interview.	1.9
12/01/22	Robert Barnett	Analyze documents in Debtor production regarding mining utility hosting contracts, charges and payments.	1.9
12/02/22	Anju Joseph	Correspond with counsel on gaps in the information received and open items.	0.4
12/02/22	Anju Joseph	Address questions on accounting systems and reporting accessible to Celsius mining versus Celsius network.	0.6
12/02/22	Anju Joseph	Update payment and invoicing detail for new information received related to Core	1.4
12/05/22	Anju Joseph	Analyze and incorporate updates in data room for invoices and detail regarding Luna.	0.8
12/05/22	Anju Joseph	Analyze and incorporate updates for invoices and detail regarding EZ Blockchain.	1.2
12/05/22	Anju Joseph	Review content in folder 15 Mining.	1.6
12/05/22	Anju Joseph	Analyze and incorporate updates for invoices and support regarding Core Scientific.	2.4
12/06/22	Anju Joseph	Draft follow-up question for management team on processes regarding accruals and unpaid balances.	0.4
12/06/22	Anju Joseph	Attention to correspondence from A&M on responses for question and data request.	0.4
12/06/22	Anju Joseph	Review AP aging detail on all hosting and utility balances and reconcile to payment tracking analysis.	1.2
12/06/22	Robert Barnett	Analyze mining energy/utility invoices and contracts in preparation for witness interview.	1.3
12/07/22	Anju Joseph	Review EZ Block hosting agreements from January to March 2022.	0.6
12/07/22	Anju Joseph	Reconcile agreement detail for EZ Block to payment detail and update workbook.	0.7
12/07/22	Anju Joseph	Analyze and incorporate updates from data room for invoices and detail regarding Mothership and Oncor.	0.9
12/07/22	Anju Joseph	Attention to correspondence from Debtor addressing gaps in data, review referenced data room files and update schedules.	1.4
12/07/22	Anju Joseph	Analyze and incorporate updates from data room for invoices and detail regarding Constellation and Graybar.	1.6
12/07/22	Anju Joseph	Analyze and incorporate updates for invoices and detail regarding Priority Power.	1.8
12/07/22	Robert Barnett	Analyze A&M deposition regarding cryptocurrency mining in preparation for witness interviews.	0.6
12/08/22	Anju Joseph	Draft correspondence to counsel addressing gaps in data and send draft exhibits to counsel.	0.3
12/08/22	Anju Joseph	Update notes for missing invoices and gaps regarding credits applied.	0.4
12/08/22	Anju Joseph	Perform quality control to hosting schedule.	0.4
12/08/22	Anju Joseph	Review credit memos and reconcile to invoices received.	0.8
12/08/22	Anju Joseph	Meet with T. Martin, M. Boyer, R. Barnett, R. Loh, J. Sorondo, A. Quintile, J. Olivo (Huron) regarding current workstreams. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/08/22	Anju Joseph	Review contracts regarding Mothership, Constellation, and others for payment evidence.	1.2
12/08/22	Anju Joseph	Review aging for multiple vendors and attempt to reconcile to data received.	1.4
12/08/22	Robert Barnett	Review and edit mining invoice and payment schedules.	0.4
12/09/22	Robert Barnett	Analyze operations reports for Texas mining.	1.8
12/12/22	Anju Joseph	Attention to disputed amounts from utility vendors.	0.4
12/14/22	Anju Joseph	Review notes and update time line in preparation for interviews.	1.8
12/19/22	Anju Joseph	Call with E. Savner and C. Sheir (Jenner) on utility schedules and related edits.	1.2
12/19/22	Robert Barnett	Review and comment on updated schedule of mining invoices, payments and timeline.	0.7
12/21/22	Anju Joseph	Edit Core Scientific schedule for inclusion in exhibits to examiner's report.	1.3
12/21/22	Anju Joseph	Review Core Scientific related material on bankruptcy docket - Q. Lawyer declaration and Core Scientific bankruptcy filing material.	2.7

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
12/27/22	Anju Joseph	Review investment banking process for Celsius Mining.	0.2
12/27/22	Anju Joseph	Edit Mothership exhibit based on feedback from Jenner team for inclusion in examiner's report.	0.7
12/27/22	Anju Joseph	Analyze payment detail, connect to invoices for Core Scientific and edit for	0.8
12/27/22	Anju Joseph	Edit Luna Square exhibit based on feedback from Jenner team for inclusion in examiner's report.	1.4
12/27/22	Anju Joseph	Edit EZ Blockchain exhibit based on feedback from Jenner team for inclusion in examiner's report.	1.6
12/28/22	Anju Joseph	Review draft of examiner's report regarding utility and hosting matters.	0.9
12/28/22	Anju Joseph	Attention to prepayment schedule and begin reconciling to contract terms and invoices received from respective hosting providers.	1.1
12/28/22	Anju Joseph	Review source data and incorporate citations into respective exhibits.	1.7
12/28/22	Anju Joseph	Annotate notes for edits and reconcile numbers reflected in examiner's report regarding utility and hosting analysis compiled.	1.9
12/28/22	Anju Joseph	Edit draft exhibits that reflect data in draft report and capture information provided to date.	2.4
12/29/22	Robert Barnett	Review mining invoice /payment data uploaded by debtor.	0.6

Total: Utility Obligations

56.1

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
12/01/22	Timothy Martin	Attend to preparation of October fee statement.	1.3
12/05/22	Robert Barnett	Organize October detailed time for inclusion in October fee statement schedules.	0.8
12/06/22	Robert Barnett	Continue to organize October detailed time for inclusion in October fee statement schedules.	1.1
12/12/22	Robert Barnett	Draft initial October fee statement schedule for T. Martin review.	1.8
12/12/22	Timothy Martin	Attention to October fee statement.	0.3
12/13/22	Robert Barnett	Modify initial October fee application based on edits from T. Martin (Huron).	1.3
12/14/22	Jean-Louis Sorondo	Update October fee application exhibit D based on edits from Huron team.	1.6
12/14/22	Timothy Martin	Review and comment on October draft fee application.	1.2
12/14/22	Robert Barnett	Continue to modify initial October fee application based on edits from Huron team.	3.6
12/15/22	Timothy Martin	Correspond with Jenner regarding October draft fee application.	0.4
12/15/22	Robert Barnett	Finalize October fee application for filing.	1.3
12/20/22	Robert Barnett	Review flat files prepared in accordance with UST and fee examiner requirements.	0.4

Total: Billing and Fee Applications

15.1

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
12/01/22	Michael Boyer	Participate in call regarding Snowflake with V.Vesnaver, L.Workmann (Celsius), A.Ciriello (Alvarez), A.Cooper, K.Sadeghi, L. Raiford (Jenner), T.Martin, R. Loh, (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.0
12/02/22	Michael Boyer	Participate in workstream status update call with T.Martin, R. Loh (Huron) on 12/2/2022.	1.2
12/04/22	Michael Boyer	Participate in workstream status update call with T.Martin, R. Loh (Huron) on 12/5/2022.	1.9
12/05/22	Michael Boyer	Research Daily CEL pricing & circulating supply per Messari.io.	0.5
12/05/22	Michael Boyer	Update net equity schedule over time based on discussions with T.Martin, R. Loh (Huron).	1.5
12/05/22	Michael Boyer	Update crypto asset value over time by liquidity tier schedule.	1.7
12/05/22	Michael Boyer	Draft summary schedule of CEL token on Celsius platform to total supply.	2.2
12/06/22	Michael Boyer	Update Celsius platform growth analysis for Examiner counsel.	0.6
12/06/22	Michael Boyer	Update CEL Holdings and Max Supply analyses for Jenner.	0.7
12/07/22	Michael Boyer	Participate on Document Requests call with A.Ciriello, S.Colangelo (Alvarez) and T.Martin, R. Loh (Huron).	0.7
12/07/22	Michael Boyer	Follow up correspondence with A.Ciriello (Alvarez) on outstanding information requests.	1.2
12/08/22	Michael Boyer	Participate in workstream status update call with T.Martin, R. Loh, R. Barnett, A.Joseph, J. Sorondo, A.Quintile, J. Olivo (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.0
12/08/22	Robert Loh	Meet with T. Martin, M. Boyer, R. Barnett, A.Joseph, J. Sorondo, A. Quintile, J. Olivo (Huron) regarding current workstreams, document requests, and QC review of completed analyses. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/09/22	Michael Boyer	Participate in financial statement review discussion with T.Martin, R. Loh (Huron).	0.3
12/09/22	Michael Boyer	Consolidate and update Examiner workstreams to single document.	1.3
12/09/22	Michael Boyer	Continue to consolidate and update Examiner workstreams to single document.	1.8
12/12/22	Michael Boyer	Update assets held at exchanges schedule for USD Stable and Other Coins.	0.6
12/12/22	Michael Boyer	Draft summary tables of assets and liabilities by coin per the Freeze Reports.	1.2
12/13/22	Michael Boyer	Prepare for Celsius analyses review call with T.Martin, R. Loh, H. Leggio (Huron) to discuss status of CEL token analysis.	1.0
12/13/22	Michael Boyer	Participate in cryptocurrency strategy call based on Jenner discussion with T.Martin, R. Loh (Huron).	1.0
12/13/22	Michael Boyer	Update assets held at exchanges schedules.	1.4
12/15/22	Michael Boyer	Draft graphs illustrating assets under management as of 5/2/22 for CEL, USD/Stablecoins, Other Coins and All Coins by Liquidity Tier.	0.8
12/15/22	Michael Boyer	Draft comparison schedule of balance sheet assets by coin between Freeze and Waterfall reports as of 5/2/22.	1.8
12/16/22	Michael Boyer	Update draft assets under management schedules on Freeze and Waterfall report	1.6
12/16/22	Michael Boyer	Draft summary table of percentage of crypto assets held at various exchanges over time.	2.1
12/18/22	Michael Boyer	Review request list of documents previously identified 'not available' by Debtors and	0.3
12/19/22	Aaron Koranek	Review materials provided on background of bankruptcy and insolvency to prepare for call with Jenner on 12/19/2022.	2.1
12/19/22	Michael Boyer	Participate in loan portfolio and status update call with T.Martin, R. Loh (Huron).	0.5
12/19/22	Michael Boyer	Review updated Debtor production of data requests on 12/19/2022, and review Debtors' May 2022 Institutional Loan Portfolio Presentation.	0.6
12/19/22	Michael Boyer	Create chart summarizing total value of held CEL over time including percentage of maximum supply.	1.2
12/20/22	Aaron Koranek	Review materials provided on background of bankruptcy and insolvency to prepare for call with Jenner on 12/20/2022.	1.3
12/20/22	Michael Boyer	Continue to analyze schedule of percentage of assets by liquidity tier over time.	0.4
12/20/22	Michael Boyer	Participate in valuation call with K.Miles, T.Martin, R. Loh, A.Koranek (Huron).	1.0
12/20/22	Michael Boyer	Prepare crypto assets under management schedule per Freeze reports by value (\$USD).	1.1
12/20/22	Michael Boyer	Revise draft balance sheet impact of valuation adjustments to non-treasury CEL assets in excess of CEL liabilities.	1.8
12/20/22	Michael Boyer	Analyze source files for Waterfall reports for updated analyses inclusive of new dates.	2.1
12/21/22	Michael Boyer	Review Debtors' June 22 Investment Presentation.	0.7
12/21/22	Michael Boyer	Participate in workplan update call with T.Martin, R. Loh, J. Olivo, A.Quintile (Huron).	1.3

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
12/21/22	Michael Boyer	Draft summary schedule of Net Income Margins of SOL activities over time.	1.7
12/21/22	Michael Boyer	Draft CEL assets and liabilities schedule per Freeze Reports as of the Petition Date.	1.8
12/21/22	Robert Loh	Meet with T. Martin, M. Boyer, A. Quintile, J. Olivo (Huron) regarding on-going analyses and requests from counsel. Participation necessary due to responsibilities for workstreams discussed.	1.3
12/22/22	Michael Boyer	Review draft interview outline and documents for discussion with Debtor financial management prepared by Examiner counsel.	0.5
12/22/22	Michael Boyer	Prepare response to Examiner counsel related to resulting NIM% of SOL over time per Waterfall Reports.	0.7
12/22/22	Michael Boyer	Prepare response to Examiner counsel related to potential User shifts between SOL and other crypto assets.	1.0
12/23/22	Michael Boyer	Participate in prep discussion for Examiner call with T.Martin and R. Loh (Huron).	1.0
12/23/22	Michael Boyer	Update crypto asset surplus/shortfall schedules through the Petition Date for additional Freeze Report dates.	1.5
12/26/22	Michael Boyer	Prepare response to Examiner counsel on evolution of Freeze Reports over time.	0.7
12/28/22	Michael Boyer	Draft commentary to Jenner & Block related to information requests for Freeze and Waterfall Reports.	1.2
12/30/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to discuss additional analyses/exhibits requested by Examiner.	0.5
12/30/22	Robert Loh	Participate in Examiner report update call with S. Pillay (Examiner), S.Stappert, P. Sailer, L. Raiford, V. Lazar, C. Steege, M. Onibokun, K. Sadeghi, A. Cooper (Jenner) and T. Martin, K.Miles, M. Boyer (Huron).	1.5

Total: Investigation Planning and Analysis

57.9

Task Code 6: Communications with Parties in Interest

Date	Professional	Description	Hours
12/01/22	Timothy Martin	Call with A. Ciriello (A&M) regarding meeting to discuss financial statement preparation.	0.2
12/05/22	Robert Loh	Call with A. Ciriello, S. Calvert, S. Colangelo (Alvarez) and T. Martin, M. Boyer (Huron) regarding outstanding document requests.	1.2
12/05/22	Timothy Martin	Participate in call with A&M regarding open requests on 12/5/2022.	1.2
12/07/22	Robert Loh	Participate on call with A.Ciriello, S.Colangelo (Alvarez) and T. Martin, M. Boyer (Huron) regarding open document requests.	0.7
12/14/22	Robert Loh	Participate in financial reporting call with Celsius accounting team, A.Ciriello, S.Calvert (Alvarez), A. Cooper (Jenner), and T. Martin, M. Boyer (Huron). Participation necessary due to responsibilities for workstreams discussed.	0.7
12/21/22	Robert Loh	Call with A.Ciriello (A&M) and T. Martin, M. Boyer (Huron) regarding outstanding document requests across workstreams.	0.4

Total: Communications with Parties in Interest

4.4

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
12/01/22	Anju Joseph	Interview with Mining management, E. Savner and C. Shier (Jenner), R. Barnett (Huron), A. Ciriello (A&M), L. Hamlin, S. Cantor (K&E).	2.2
12/01/22	Robert Barnett	Prepare for and participated in interview of debtor mining finance personnel.	2.2
12/01/22	Robert Loh	Participate in call regarding Snowflake with V. Vesnaver, L. Workmann (Celsius), A. Ciriello (Alvarez), A. Cooper, K. Sadeghi, L. Raiford (Jenner), T. Martin, M. Boyer (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.0
12/02/22	Anju Joseph	Participate in witness interview with D. Albert (Debtor), E. Savner and C. Sheir (Jenner), A. Ciriello (A&M), L. Hamlin, S. Canter (K&E).	1.3
12/02/22	Anju Joseph	Interview with Mining employee (Debtor), E. Savner and C. Sheir (Jenner), A. Ciriello (A&M), L. Hamlin, S. Canter (K&E).	2.3
12/02/22	Michael Boyer	Participate in accounting call with A. Seetharaman, K. Tang (Celsius), A. Ciriello (Alvarez), A. Cooper, K. Sadeghi, L. Raiford (Jenner), T. Martin, R. Loh (Huron).	1.1
12/02/22	Robert Barnett	Prepare for and participated in interview with debtor mining operations personnel.	1.6
12/02/22	Robert Barnett	Prepare for and participated in interview with mining executive.	2.3
12/02/22	Robert Loh	Participate in interview with the Debtor's accounting staff, A. Ciriello (Alvarez), A. Cooper, K. Sadeghi, P. Sailer (Jenner), T. Martin, M. Boyer (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.1
12/02/22	Timothy Martin	Participate in interview of company's corporate accounting managers with A. Ciriello (A&M), A. Cooper, K. Sadeghi, P. Sailer (Jenner), R. Loh, M. Boyer (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.1
12/03/22	Robert Loh	Prepare supplemental request for crypto asset related documents based on recent interviews of Debtor employees and meetings with A&M.	1.1
12/06/22	Robert Loh	Participate in interview with third party witness (crypto analysis) and counsel.	0.6
12/06/22	Robert Loh	Prepare for interview of third-party witness related to tracing of crypto asset transactions.	1.5
12/07/22	Robert Loh	Participate in interview with additional third party witness (crypto analysis) and counsel.	1.0
12/07/22	Robert Loh	Prepare for interview of additional third-party witness related to tracing of crypto asset transactions.	1.3
12/07/22	Timothy Martin	Participate in interview of internet blockchain investigator/commentator.	1.0
12/19/22	Anju Joseph	Interview with tax manager, K&E, Jenner and R. Barnett (Huron).	1.0
12/19/22	Robert Barnett	Interview with Debtor tax employee.	1.0
12/19/22	Robert Loh	Call with A. Cooper, L. Raiford, P. Sailer (Jenner) and T. Martin (Huron) regarding upcoming employee interviews.	0.8
12/20/22	Anju Joseph	Interview with mining management, A. Ciriello (A&M), L. Hamlin (K&E), M. Root, S. Gillis, G. Morse (Jenner), and R. Barnett (HBA).	1.2
12/20/22	Robert Barnett	Interview of mining operations executive for tax assessment.	1.2
12/21/22	Robert Barnett	Prepare for interview with mining finance executive regarding tax assessment.	0.4
12/22/22	Anju Joseph	Call with mining management (Debtor), L. Hamlin and (K&S), M. Root, S. Gillis, G. Morse (Jenner), and R. Barnett (HBA).	1.2
12/22/22	Robert Barnett	Prepare outline of documents for debtor tax executive interview.	0.3
12/22/22	Robert Barnett	Interview with mining finance executive regarding tax assessment.	1.2
12/23/22	Robert Loh	Prepare for witness interview of Celsius employee.	0.8
12/23/22	Robert Loh	Participate in interview of Celsius employee.	3.0
12/23/22	Timothy Martin	Participate in interview of company accounting professional.	3.0
12/23/22	Timothy Martin	Participate in interview of risk employee.	3.5
12/28/22	Robert Barnett	Review interview questions for debtor tax employee.	0.3
12/29/22	Anju Joseph	Interview with tax manager, A. Ciriello (A&M), L. Hamlin (K&E), M. Root, S. Gillis, G. Morse (Jenner), and R. Barnett (HBA).	1.1
12/29/22	Robert Barnett	Participate in interview with debtor tax employee.	1.1
12/29/22	Timothy Martin	Participate in interview of Celsius revenue employee.	5.1
12/31/22	Robert Loh	Prepare outline of proposed discussion topics and documents for interview of former employee.	1.1

Total: Witness Interviews

50.0

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
12/01/22	Michael Boyer	Review Examiner counsel preliminary Final Report workplan with T. Martin (Huron).	0.4
12/01/22	Michael Boyer	Edit Examiner counsel preliminary Final Report workplan.	0.6
12/01/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review outline of final report exhibits in advance of call with counsel.	1.0
12/02/22	Michael Boyer	Participate in Examiner final report update call with K.Sadeghi, L. Raiford, M. Onibokun, V.Lazar, P. Sailer (Jenner) and T.Martin, R. Loh (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.8
12/02/22	Robert Loh	Participate in Examiner final report update call with K. Sadeghi, L. Raiford, M. Onibokun, V. Lazar, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron).	1.8
12/04/22	Michael Boyer	Edit draft Examiner final report workplan for Examiner counsel.	0.3
12/06/22	Robert Loh	Meet with L. Raiford, M. Onibokun, E. Petry (Jenner) and T. Martin, M. Boyer (Huron) to draft of final examiner report and associated tables/exhibits.	1.4
12/06/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) to prepare for call with Counsel regarding final report analyses and exhibits.	1.5
12/09/22	Michael Boyer	Participate in Examiner final report update call with S.Pillay (Examiner), S.Stappert, K.Sadeghi, A.Cooper, L. Raiford, M. Onibokun, V.Lazar, P. Sailer (Jenner) and T.Martin, R. Loh (Huron).	1.5
12/09/22	Robert Loh	Meet with S. Pillay (Examiner), S.Stappert, K. Sadeghi, A. Cooper, L. Raiford, M. Onibokun, V. Lazar, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron) regarding status of multiple work streams for the final report. Participation necessary due to responsibilities for workstreams discussed.	1.5
12/12/22	Michael Boyer	Review draft Examiner final report outline.	0.6
12/12/22	Michael Boyer	Update draft Examiner final report outline with updated Huron schedules.	1.8
12/14/22	Robert Loh	Meet with A. Cooper and R. Simmons (Jenner) and T. Martin, M. Boyer (Huron) regarding overviews of crypto market conditions and Celsius history for inclusion in final report.	0.8
12/15/22	Michael Boyer	Participate in call to review current Huron draft schedules for Examiner Final Report with T.Martin, R. Loh (Huron).	0.7
12/15/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding updates and edits to draft exhibits for inclusion with final report.	0.7
12/16/22	Michael Boyer	Participate in Financial Condition section of Final Report update call with L. Raiford (Jenner) and T.Martin, R. Loh (Huron).	0.7
12/16/22	Michael Boyer	Participate in Examiner final report update call with S.Pillay (Examiner), S.Stappert, K.Sadeghi, A.Cooper, L. Raiford, M. Onibokun, V.Lazar, P. Sailer, C. Steege (Jenner) and T.Martin, R. Loh (Huron). Participation necessary due to responsibilities for workstreams discussed.	1.1
12/16/22	Robert Loh	Follow up call with T. Martin and M. Boyer (Huron) regarding requests from Examiner.	0.2
12/16/22	Robert Loh	Call with R. Simmons (Jenner) and T. Martin (Huron) regarding growth in the crypto currency industry and the Debtor's EXCO dashboard analytics.	0.4
12/16/22	Robert Loh	Call with L. Raiford (Jenner) and T. Martin, M. Boyer (Huron) regarding draft charts and graphs related to the Debtor's financial condition.	0.7
12/16/22	Robert Loh	Meet with S. Pillay (Examiner), S.Stappert, K. Sadeghi, A. Cooper, L. Raiford, M. Onibokun, V. Lazar, P. Sailer, C. Steege (Jenner) and T. Martin, M. Boyer (Huron) regarding status updates on various final report workstreams, upcoming interviews, and document requests. Participation necessary due to responsibilities for workstreams	1.1
12/16/22	Timothy Martin	Call with L. Raiford (Jenner) and R. Loh, M. Boyer (both Huron) regarding draft exhibits for report.	0.7
12/19/22	Michael Boyer	Review draft of 'Financial Condition' section of Examiner Final Report.	0.6
12/19/22	Robert Loh	Review and comment on draft of the Examiner's final report financial condition section.	0.9
12/19/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) to discuss counsel's outline and requests for	1.2
12/21/22	Michael Boyer	Draft schedule of assets listed on Celsius balance sheet for Examiner Final Report.	0.9
12/23/22	Michael Boyer	Participate in Examiner final report update call with S.Pillay (Examiner), S.Stappert, K.Sadeghi, A.Cooper, L. Raiford, V.Lazar, P. Sailer, (Jenner) and T.Martin, R. Loh	1.2
12/23/22	Michael Boyer	Update schedules for draft Financial Condition section of Examiner Final Report.	1.3

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
12/23/22	Michael Boyer	Update crypto asset profitability and AUM schedules for draft Celsius Growth and Revenue section of Examiner Final Report.	1.3
12/23/22	Michael Boyer	Edit updated draft of Examiner final report.	1.5
12/23/22	Robert Loh	Meet with T. Martin and M. Boyer to review schedules and exhibits in advance of weekly Meet with Examiner and counsel.	1.0
12/23/22	Robert Loh	Meet with S. Pillay (Examiner), S. Stappert, K. Sadeghi, A. Cooper, L. Raiford, V. Lazar, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron) regarding final report workplan and document requests.	1.2
12/23/22	Robert Loh	Prepare exhibit for potential inclusion in final report detailing Top 100 largest CEL token holders at select dates.	1.7
12/27/22	Michael Boyer	Prepare confirmed open items listing for Huron for Examiner Final Report.	1.6
12/27/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding overall status of final report analyses, open document requests, and additional exhibits contemplated for the final report.	2.1
12/28/22	Michael Boyer	Update Huron open items list for Final Examiner's Report.	0.7
12/29/22	Robert Loh	Prepare summary of ICO data for discussion with counsel in connection with final report preparation.	0.6

Total: Report Preparation and Drafting

39.1

Task Code 9: Business Operations

Date	Professional	Description	Hours
12/01/22	Robert Loh	Follow up call with T. Martin and M. Boyer (Huron) regarding the Debtor's Snowflake system and proposed workplan. Participation necessary due to responsibilities for workstreams discussed.	0.7
12/02/22	Robert Loh	Research the Debtor's document productions for information regarding Project Phoenix.	1.4
12/09/22	Jean-Louis Sorondo	Review standard and custom QuickBooks reporting options for GL, balance sheet and other reports.	1.0
12/09/22	Jean-Louis Sorondo	Examine 15 company accounts using QuickBooks credentials.	1.7
12/09/22	Robert Loh	Call with T. Martin, M. Boyer (Huron) regarding historical trend analysis of the Debtor's financial statements.	0.3
12/09/22	Robert Loh	Meet with K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron) to review the Debtor's Q1 2022 financial results.	0.6
12/09/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review preliminary financial statement exports from the Debtor's multiple QuickBooks accounts.	0.7
12/09/22	Timothy Martin	Analyze Celsius UK QuickBooks file for information regarding CEL token.	2.4
12/10/22	Timothy Martin	Review of consolidating financial statement information prepared from QuickBooks data.	0.9
12/11/22	Jean-Louis Sorondo	Create custom QuickBooks reporting analysis to match company's trending financials.	2.4
12/11/22	Timothy Martin	Analyze QuickBooks accounts for cryptocurrency assets and categorize transactions.	2.2
12/12/22	Jason Olivo	Meet with T. Martin and J. Sorondo (Huron) to discuss QuickBooks analysis.	0.8
12/12/22	Jason Olivo	Create Q4 2021 consolidated balance sheets based on QuickBooks data.	0.8
12/12/22	Jason Olivo	Analyze Network Ltd (UK) QuickBooks data for Q1 2022.	0.9
12/12/22	Jason Olivo	Analyze Network Ltd (UK) QuickBooks data for Q4 2021.	0.9
12/12/22	Jason Olivo	Analyze Network Ltd (UK) QuickBooks data for Q2 2022.	1.1
12/12/22	Jason Olivo	Create Q1 2022 consolidated balance sheets based on QuickBooks data.	1.1
12/12/22	Jason Olivo	Create Q3 2022 consolidated balance sheets based on QuickBooks data.	1.3
12/12/22	Jason Olivo	Create Q2 2022 consolidated balance sheets based on QuickBooks data.	1.4
12/12/22	Jean-Louis Sorondo	Participate in internal call with T. Martin and J. Olivo (Both Huron) to discuss QuickBooks categorization.	0.8
12/12/22	Jean-Louis Sorondo	Analyze GL historical data from QuickBooks for three Celsius entities.	0.9
12/12/22	Jean-Louis Sorondo	Analyze GL historical data from QuickBooks for five Celsius entities.	1.1
12/12/22	Jean-Louis Sorondo	Analyze GL historical data for fifteen entities to create a consolidation schedule.	1.1
12/12/22	Jean-Louis Sorondo	Analyze GL historical data from QuickBooks for seven entities.	1.3
12/12/22	Timothy Martin	Continue to analyze QuickBooks accounts for cryptocurrency assets and categorize transactions.	0.6
12/12/22	Timothy Martin	Call with J. Olivo and J. Sorondo (both Huron) regarding analysis of QuickBooks data.	0.8
12/12/22	Timothy Martin	Analyze Debtor's QuickBooks data with respect to balance sheet accounts and consolidating entries.	1.7
12/13/22	Jason Olivo	Meet with T. Martin and J. Sorondo (Huron) to discuss QuickBooks Balance Sheet	0.4
12/13/22	Jason Olivo	Meet with T. Martin and J. Sorondo (Huron) to discuss QuickBooks P&L analysis.	0.5
12/13/22	Jason Olivo	Create Q3 2021 consolidated balance sheets based on QuickBooks data.	0.7
12/13/22	Jason Olivo	Create Q1 2021 consolidated balance sheets based on QuickBooks data.	0.7
12/13/22	Jason Olivo	Create Q2 2021 consolidated balance sheets based on QuickBooks data.	0.8
12/13/22	Jason Olivo	Create Q1 2020 consolidated balance sheets based on QuickBooks data.	0.9
12/13/22	Jason Olivo	Create Q3 2020 consolidated balance sheets based on QuickBooks data.	1.0
12/13/22	Jason Olivo	Create Q4 2020 consolidated balance sheets based on QuickBooks data.	1.3
12/13/22	Jason Olivo	Create Q2 2020 consolidated balance sheets based on QuickBooks data.	1.3
12/13/22	Jason Olivo	Create Q4 2019 consolidated balance sheets based on QuickBooks data.	1.4
12/13/22	Jean-Louis Sorondo	Participate in internal call with T. Martin and J. Olivo (Both HBA) to discuss QuickBooks balance sheet consolidation.	0.4
12/13/22	Jean-Louis Sorondo	Participate in internal call with T. Martin and J. Olivo (Both HBA) to discuss QuickBooks P&L reporting.	0.5
12/13/22	Jean-Louis Sorondo	Continue analysis on balance sheet consolidation schedule for fifteen Celsius entities.	1.0
12/13/22	Jean-Louis Sorondo	Complete balance sheet consolidation schedule to send to Huron team for review.	1.9
12/13/22	Jean-Louis Sorondo	Normalize Debtors' QuickBooks balance sheet data and prepare for consolidation.	2.2

Task Code 9: Business Operations

Date	Professional	Description	Hours
12/13/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding analysis of the Debtor's solvency at various points in time.	1.0
12/13/22	Robert Loh	Meet with A. Cooper, L. Raiford, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron) regarding analysis of the Debtor's financial condition at multiple dates during the prepetition period.	1.3
12/13/22	Timothy Martin	Call with J. Olivo and J. Sorondo (Huron) to discuss QuickBooks Balance Sheet analysis.	0.4
12/13/22	Timothy Martin	Call with J. Olivo and J. Sorondo (Huron) to discuss QuickBooks P&L analysis.	0.5
12/14/22	Michael Boyer	Standardize headers in new Freeze report summaries to align with consolidated format.	0.8
12/14/22	Michael Boyer	Create schedule of newly received Freeze Reports for integration (standardize formatting) with current consolidated Freeze analysis.	2.1
12/14/22	Michael Boyer	Integrate new coin stats reports for 2021 and 2022 into consolidated Freeze Report	2.2
12/15/22	Michael Boyer	Review consolidated Waterfall Liquidity Tiers summary to Freeze Report summaries by coin grouping type.	0.7
12/15/22	Michael Boyer	Reconcile individual Freeze Report data pulling correctly into consolidated Freeze report summary schedule.	1.7
12/16/22	Robert Loh	Call with T. Martin and M. Boyer (Huron) regarding the availability of information related to the Debtor's assets under management prior to 2022.	0.6
12/16/22	Timothy Martin	Call with R. Simmons (Jenner) and R. Loh (Huron) regarding financial assets and	0.4
12/17/22	Robert Loh	Review overview of Celsius's reconciliation process prepared by Debtor employee and identify significant control deficiencies.	0.8
12/19/22	Jason Olivo	Create Q1 2022 consolidated P&Ls based on QuickBooks data.	0.5
12/19/22	Jason Olivo	Create Q2 2021 and Q4 2021 consolidated P&Ls based on QuickBooks data.	0.7
12/19/22	Jason Olivo	Create Q3 2020 consolidated P&Ls based on QuickBooks data.	0.7
12/19/22	Jason Olivo	Create Q3 2021 consolidated P&Ls based on QuickBooks data.	0.8
12/19/22	Jason Olivo	Create Q4 2020 consolidated P&Ls based on QuickBooks data.	0.8
12/19/22	Jason Olivo	Create Q3 2022 consolidated P&Ls based on QuickBooks data.	1.0
12/19/22	Jason Olivo	Create Q2 2022 consolidated P&Ls based on QuickBooks data.	1.3
12/19/22	Jason Olivo	Create Q1 2021 consolidated P&Ls based on QuickBooks data.	1.3
12/19/22	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review the Debtor's institutional loan portfolio and liquidity tiers.	0.5
12/19/22	Robert Loh	Meet with T. Martin, K. Miles, A. Joseph, and A. Koranek (Huron) regarding analysis of mining operations and market activity.	0.5
12/19/22	Robert Loh	Review the Debtor prepared Analyze its institutional lending portfolio.	0.9
12/20/22	Jason Olivo	Create Q1 2020 consolidated P&Ls based on QuickBooks data.	0.6
12/20/22	Jason Olivo	Create Q3 2019 consolidated P&Ls based on QuickBooks data.	0.7
12/20/22	Jason Olivo	Create Q1 2019 consolidated P&Ls based on QuickBooks data.	0.9
12/20/22	Jason Olivo	Create Q2 2020 consolidated P&Ls based on QuickBooks data.	1.1
12/20/22	Jason Olivo	Create Q4 2019 consolidated P&Ls based on QuickBooks data.	1.2
12/20/22	Jason Olivo	Create Q2 2019 consolidated P&Ls based on QuickBooks data.	1.2
12/20/22	Robert Loh	Meet with T. Martin, K. Miles, M. Boyer, and A. Koranek (Huron) to discuss valuation methodologies and limitations on available documents and information. Participation necessary due to responsibilities for workstreams discussed.	1.0
12/20/22	Robert Loh	Call with A. Cooper, C. Steege, L. Raiford (Jenner) and K.Miles, T. Martin, M. Boyer, A.Koranek (Huron) regarding the Debtor's financial condition and document needs. Participation necessary due to responsibilities for workstreams discussed.	1.4
12/21/22	Jason Olivo	Call with T. Martin (Huron) regarding consolidation of financial statements.	0.2
12/21/22	Jason Olivo	Create Q2 2019 consolidated balance sheets based on QuickBooks data.	0.6
12/21/22	Jason Olivo	Create Q1 2019 consolidated balance sheets based on QuickBooks data.	0.8
12/21/22	Jason Olivo	Create Q3 2019 consolidated balance sheets based on QuickBooks data.	1.4
12/21/22	Michael Boyer	Update consolidated Coins Tab summary from Waterfall Reports to adjust for Custody and unrecoverable assets.	2.3
12/22/22	Jason Olivo	Create Q4 2018 consolidated balance sheets based on QuickBooks data.	0.7
12/22/22	Jason Olivo	Create Q3 2018 consolidated balance sheets based on QuickBooks data.	0.7
12/22/22	Jason Olivo	Create Q2 2018 consolidated balance sheets based on QuickBooks data.	0.8

Task Code 9: Business Operations

Date	Professional	Description	Hours
12/22/22	Jason Olivo	Create Q1 2018 consolidated balance sheets based on QuickBooks data.	0.9
12/22/22	Jason Olivo	Create Q4 2018 consolidated P&Ls based on QuickBooks data.	1.1
12/22/22	Robert Loh	Meet with T. Martin, K. Miles, and A. Koranek (Huron) to discuss requests from counsel related to solvency analyses.	0.5
12/22/22	Timothy Martin	Analyze Debtors' cash flow statements from QuickBooks in connection with ability to pay analysis.	2.5
12/23/22	Aaron Koranek	Attend call with J. Sorondo to discuss financial information to be extracted from Celsius QuickBooks file to be used in valuation analysis.	0.5
12/23/22	Jean-Louis Sorondo	Call With A. Koranek (HBA) to discuss QuickBooks CAPEX and Statement of Cash	0.5
12/27/22	Amanda Quintile	Identify when the initial coin offering was and how much it was booked for on the PNL and BS for Celsius Limited Network (UK) utilizing QuickBooks.	1.1
12/27/22	Amanda Quintile	Update consolidated financial statements with trend file based on comments from Huron	1.4
12/27/22	Jean-Louis Sorondo	Analyze entities created earlier than Q1 2020 for P&L analysis.	0.5
12/27/22	Robert Loh	Meet with T. Martin, K. Miles, A. Joseph, and A. Koranek (Huron) to discuss valuation analysis and outstanding information requests. Participation necessary due to responsibilities for workstreams discussed.	0.3
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q3 2020 PNL Consolidated Detail to update revenue analysis.	0.4
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q3 2017 PNL Consolidated Detail to update revenue analysis.	0.5
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q1 2018 PNL Consolidated Detail to update revenue analysis.	0.5
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q2 2018 PNL Consolidated Detail to update revenue analysis.	0.5
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q4 2018 and Q1 2019 PNL Consolidated Detail to update revenue analysis.	0.6
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q2 2019 and Q3 2019 PNL Consolidated Detail to update revenue analysis.	0.6
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q4 2017 and Q3 2018 PNL Consolidated Detail to update revenue analysis.	0.7
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q4 2019 PNL Consolidated Detail to update revenue analysis.	0.7
12/28/22	Amanda Quintile	Create mapping of each PNL account in the Q1 2020 and Q2 2020 PNL Consolidated Detail to update revenue analysis.	0.7
12/28/22	Jean-Louis Sorondo	Continue analyzing P&L for fifteen Celsius entities 2017 to 2019 for P&L analysis.	1.7
12/28/22	Jean-Louis Sorondo	Analyze P&L for fifteen Celsius entities 2017 to 2019 for P&L analysis.	2.4
12/28/22	Robert Loh	Meet with A. Cooper, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron) to review the Debtor's institutional loan portfolio net interest margin.	1.7
12/28/22	Robert Loh	Analyze ICO information (date, total/hard caps, price) in comparison to ICO information obtained from the Debtor's QuickBooks accounting records.	1.9
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q1 2022 PNL Consolidated Detail to update revenue analysis.	0.3
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q4 2020 PNL Consolidated Detail to update revenue analysis.	0.5
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q3 2021 PNL Consolidated Detail to update revenue analysis.	0.5
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q2 2021 and Q4 2021 PNL Consolidated Detail to update revenue analysis.	0.6
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q2 2022 PNL Consolidated Detail to update revenue analysis.	0.6
12/29/22	Amanda Quintile	Create mapping of each PNL account in the Q1 2021 PNL Consolidated Detail to update revenue analysis.	0.7
12/29/22	Amanda Quintile	Reconcile variances in total revenue on a cumulative basis between QuickBooks and 2020 PNL Consolidated Detail to update revenue analysis.	0.8

Task Code 9: Business Operations

Date	Professional	Description	Hours
12/29/22	Amanda Quintile	Reconcile variances in total revenue on a cumulative basis between QuickBooks and 2021 PNL Consolidated Detail to update revenue analysis.	0.8
12/29/22	Amanda Quintile	Reconcile variances in total revenue on a cumulative basis between QuickBooks and 2022 PNL Consolidated Detail and update revenue analysis.	0.8
12/29/22	Jean-Louis Sorondo	Call with T. Martin and A. Quintile (Both HBA) to review and analyze consolidated quarterly QuickBooks P&L and supporting transaction detail.	0.7
12/29/22	Jean-Louis Sorondo	Update P&L analysis with A. Quintile (HBA) based on feedback from Huron team.	1.1
12/30/22	Timothy Martin	Reconcile 2020 balance sheets to QuickBooks data.	1.7

Total: Business Operations

114.3

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
12/19/22	Aaron Koranek	Attend call with K. Miles, A. Joseph, T. Martin, & R. Loh (all Huron attendees) to discuss valuation analysis of Celsius Mining.	0.5
12/19/22	Aaron Koranek	Perform internet research on Celsius company background and bankruptcy background to understand entity for valuation purposes.	1.9
12/19/22	Aaron Koranek	Perform industry research to understand common valuation approaches utilized for crypto mining companies.	2.1
12/19/22	Anju Joseph	Call with K. Miles, T. Martin, R. Loh (Huron) on data available for mining valuation analysis and analysis related to mining.	0.5
12/19/22	Karen Miles	Review risk committee meeting document from May 2022.	0.4
12/19/22	Karen Miles	Participate in kick off call with T. Martin, R Loh, A. Joseph and A. Koranek (Huron).	0.5
12/19/22	Karen Miles	Review mining hosting strategy document from August 2022.	0.5
12/20/22	Aaron Koranek	Attend call with K. Miles (Huron) to discuss preliminary considerations around valuation analysis of Celsius Mining.	0.3
12/20/22	Aaron Koranek	Attend call with K. Miles, M. Boyer, T. Martin, & R. Loh (all Huron attendees) to discuss valuation analysis and requirements, and discuss background of solvency analysis.	1.0
12/20/22	Aaron Koranek	Attend call with K. Miles (Huron), M. Boyer (Huron), T. Martin (Huron), R. Loh (Huron), V. Lazar (Jenner), L. Raiford (Jenner), A. Cooper (Jenner) and C. Steege (Jenner) to discuss valuation analysis and requirements, and discuss status of solvency analysis.	1.4
12/20/22	Aaron Koranek	Research background on Celsius Mining via public information to understand company for purposes of valuation analysis.	2.3
12/20/22	Aaron Koranek	Research industry background on crypto mining via public information to understand industry for purposes of valuation analysis.	2.7
12/20/22	Karen Miles	Lead call with A. Koranek to discuss valuation work program.	0.3
12/20/22	Karen Miles	Discuss financial statement reconciliation and CEL coin treasury issue with T. Martin, R. Loh, M. Boyer and A. Koranek.	1.0
12/20/22	Karen Miles	Participate in call with Jenner and Brock, T. Martin, R. Loh, M. Boyer and A. Koranek to discuss valuation issues and data requests.	1.4
12/21/22	Aaron Koranek	Perform general internet research to determine which public and private companies operate in crypto mining industry to identify potentially comparable companies for valuation	3.1
12/21/22	Aaron Koranek	Review analyst reports and primers to determine which public and private companies operate in crypto mining industry to identify potentially comparable companies for	3.2
12/21/22	Aaron Koranek	Perform industry research via internet search engines on crypto mining to locate publicly available analyst reports and primers to learn industry background.	3.7
12/21/22	Karen Miles	Review NYDIG report on Bitcoin mining.	0.9
12/22/22	Aaron Koranek	Attend call with T. Martin, K. Miles, R. Loh (all Huron attendees) to discuss value component of insolvency analysis. Participation necessary due to responsibilities for workstreams discussed.	0.5
12/22/22	Aaron Koranek	Attend call with K. Miles (Huron) to discuss valuation component of insolvency analysis.	0.6
12/22/22	Aaron Koranek	Attend call with T. Martin and J. Olivo (all Huron attendees) to discuss questions related to information available from Celsius for valuation analysis purposes.	0.8
12/22/22	Aaron Koranek	Prepare model in excel to source financial and operational metrics on selected guideline public companies for valuation purposes.	3.7
12/22/22	Aaron Koranek	Research background on public crypto mining companies to understand businesses in order to potentially use as comparable companies for valuation purposes.	3.8
12/22/22	Karen Miles	Review and comment on document request list for Celsius valuation.	0.4
12/22/22	Karen Miles	Participate in call with T. Martin, R. Loh and A. Koranek (Huron) to debrief from call with J&B and discuss next steps.	0.5
12/22/22	Karen Miles	Lead call with A. Koranek (Huron) to discuss valuation methodologies.	0.6
12/22/22	Karen Miles	Review key sections of interim report of Shoba Pillay (J&B).	2.2
12/23/22	Aaron Koranek	Review documents provided related to Celsius Mining for purposes of locating relevant information to be utilized in valuation analysis.	3.7
12/23/22	Aaron Koranek	Analyze documents provided identified as being potentially relevant for valuation analysis and convert documents to Excel format where applicable.	3.8

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
12/27/22	Aaron Koranek	Attend call with T. Martin, K. Miles, A. Joseph, and R. Loh to discuss valuation analysis, and received and outstanding information request items. Participation necessary due to responsibilities for workstreams discussed.	0.3
12/27/22	Aaron Koranek	Attend call with K. Miles (Huron), T. Martin (Huron), E. Savner (Jenner), R. Barnett (Huron), S. Pillay (Jenner), C. Shier (Jenner), A. Joseph (Huron), C. Steege (Jenner), and A. Cooper (Jenner) to discuss valuation analysis and requirements, and discuss status. Participation necessary due to responsibilities for workstreams discussed.	0.6
12/27/22	Aaron Koranek	Review draft S-1 provided for purposes of understanding business and outlook, and identifying relevant information to be used in valuation analysis.	3.1
12/27/22	Anju Joseph	Call with Jenner Valuation team regarding Celsius mining.	0.6
12/27/22	Anju Joseph	Attention to EBITDA by mining locations regarding valuation analysis.	0.8
12/27/22	Anju Joseph	Review data received regarding mining and provide valuation team relevant data for mining analysis.	1.9
12/27/22	Karen Miles	Participate in call with T. Martin, A. Koranek and A. Joseph (Huron).	0.3
12/27/22	Karen Miles	Participate in meeting with J&B, the examiner, T. Martin, A. Koranek (Huron) to discuss valuation process and documents needed.	0.6
12/27/22	Karen Miles	Review and comment on multiples of publicly traded mining companies over time.	0.9
12/27/22	Karen Miles	Analyze information on the mining and GK8 business.	1.8
12/28/22	Aaron Koranek	Research historical bitcoin pricing data from public sources to be utilized in valuation analysis of Celsius Mining.	0.8
12/28/22	Aaron Koranek	Research publicly available documents and reports to locate potential sources for historical and projected hash rates of comparable public coin mining companies for purposes of utilizing in valuation analysis.	3.2
12/29/22	Aaron Koranek	Analyze dataset of historical bitcoin prices to be utilized in valuation analysis of Celsius Mining.	0.8
12/29/22	Aaron Koranek	Research publicly available documents and reports to understand reporting conventions of projected and historical hash rates of comparable public coin mining companies for purposes of utilizing in valuation analysis.	3.2
12/29/22	Karen Miles	Analyze Celsius mining financial data in connection with estimates of value.	1.9

Total: Asset Valuation

69.1

January 2023

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/01/23	Robert Loh	Analyze alleged company CEL token activities (per public reporting) to corresponding blockchain activity.	2.1
01/01/23	Robert Loh	Analyze alleged insider CEL token activities (per public reporting) to corresponding blockchain activity.	2.4
01/01/23	Robert Loh	Draft update for Examiner/Counsel regarding public report on CEL token activity.	0.9
01/01/23	Timothy Martin	Review and provide comments on charts related to Celsius net assets under management in May and June 2022.	2.4
01/02/23	Jean-Louis Sorondo	Create analyses of net deposit activity for all user accounts.	1.3
01/02/23	Jean-Louis Sorondo	Create analyses of rewards by month in both coin and USD amounts.	1.2
01/02/23	Jean-Louis Sorondo	Discuss results of reward and net deposit analysis with T. Martin (Huron).	0.2
01/02/23	Jean-Louis Sorondo	Modify user account summary activity by coin and analyze.	0.5
01/02/23	Jean-Louis Sorondo	Pull selected user account activity and create schedule to verify net deposit activity schedule accuracy.	0.7
01/02/23	Michael Boyer	Draft Total assets under management schedule by coin type over time.	2.7
01/02/23	Michael Boyer	Participate in call to discuss CEL Token Holdings summary schedule vs Max Supply with T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed, and research AUM by Celsius during May 2021 per request from counsel.	0.5
01/02/23	Michael Boyer	Review CEL Token burn schedule prepared by R. Loh (Huron).	0.5
01/02/23	Michael Boyer	Update Assets Held at Exchanges based on discussions with Huron and Jenner.	2.3
01/02/23	Robert Loh	Call with T. Martin and M. Boyer (Huron) regarding CEL Token Holdings summary schedule and max circulating supply.	0.2
01/02/23	Robert Loh	Revise analysis of the Debtor's CEL token holdings in advance of meetings with counsel.	0.7
01/02/23	Timothy Martin	Call with J. Sorondo (Huron) regarding analysis of customer deposits and rewards.	0.2
01/02/23	Timothy Martin	Call with R. Loh and M. Boyer (Huron) regarding CEL Token Holdings summary schedule and max circulating supply.	0.2
01/02/23	Timothy Martin	Participate in call with Jenner Team 2 regarding analysis of CEL tokens.	1.4
01/02/23	Timothy Martin	Review data for deposits and withdrawals from Earn account.	2.2
01/03/23	Jean-Louis Sorondo	Create database query script to prepare schedule for net deposits by date and coin.	3.2
01/03/23	Jean-Louis Sorondo	Update net deposit by coin schedule to group deposits, withdrawals and net	1.0
01/03/23	Michael Boyer	Update CEL token holdings summary schedule with deploy ability analysis.	2.1
01/03/23	Michael Boyer	Update commentary related to Solana deployment strategies over time.	0.5
01/04/23	Michael Boyer	Prepare summary schedule on ETH deployments to the Anchor Protocol.	0.8
01/04/23	Michael Boyer	Research Terra/LUNA related deployments per L. Raiford (Jenner) request.	2.1
01/04/23	Michael Boyer	Research Waterfall schedules received from Debtors across various request and production dates.	0.5
01/04/23	Michael Boyer	Update assets held at exchanges schedule related to deployments.	0.7
01/04/23	Michael Boyer	Update Debtors' weighted NIM across all liquidity tiers to remove Custody-related assets.	1.0
01/04/23	Michael Boyer	Update NIM from Waterfall charts presentation per Jenner request.	0.5
01/04/23	Timothy Martin	Analyze Debtor's records related to cryptocurrency balances at exchanges on specific dates.	2.1
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: BCHC.	0.8
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: ETCG.	0.5
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: ETHE.	0.8
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: GBTC.	2.2
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: Grayscale XRP.	0.5
01/05/23	Michael Boyer	Prepare summary schedule on losses related to Grayscale: LTCN.	1.0
01/05/23	Michael Boyer	Research historical reward rates by coin per L. Raiford (Jenner) request.	0.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/05/23	Michael Boyer	Review Debtors' Executive Summary presentation of Equities First Holdings investment.	0.3
01/05/23	Michael Boyer	Review Grayscale losses across entire Grayscale crypto asset trust portfolio.	1.2
01/05/23	Timothy Martin	Analyze daily P&L reports produced by Debtors in response to Examiner request.	2.9
01/06/23	Jean-Louis Sorondo	Prepare schedule of rewards paid in CEL in kind or from other coins.	3.5
01/06/23	Michael Boyer	Participate in prep discussion for Examiner call with T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	0.7
01/06/23	Michael Boyer	Participate in status update call with L. Raiford, P. Sailer, L. Pelanek, M. Onibokun (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	2.2
01/06/23	Michael Boyer	Prepare implied loss analysis based on lock up period expiration date prices on Grayscale asset sales.	2.0
01/07/23	Jean-Louis Sorondo	Analyze customer CEL activity to determine beginning CEL balances for accounts on 1/1/2022 using ending balances provided.	2.2
01/07/23	Jean-Louis Sorondo	Prepare itemization of data tables to optimize for performance of database script.	0.2
01/07/23	Michael Boyer	Prepare assets by liquidity tier by day schedule.	2.1
01/07/23	Michael Boyer	Review updated Debtor production of data requests.	0.8
01/07/23	Timothy Martin	Review of analyses regarding CEL manipulation in connection with draft of report.	1.3
01/08/23	Jean-Louis Sorondo	Design query script to group CEL rewards by week to match company schedule and compare results.	0.5
01/08/23	Jean-Louis Sorondo	Import additional data sources and draft query script to calculate month ending balances in USD.	3.1
01/08/23	Jean-Louis Sorondo	Prepare stratification schedule of ending balances by number of user accounts.	0.9
01/08/23	Jean-Louis Sorondo	Review and discuss stratification analysis with T. Martin (Huron).	0.5
01/08/23	Jean-Louis Sorondo	Review database results of ending balances analysis and make adjustments to	2.0
01/08/23	Michael Boyer	Continue reconciling Fireblocks vs Freeze Report asset balances for 11/30/2021.	1.0
01/08/23	Michael Boyer	Continue reconciling Fireblocks vs Freeze Report asset balances for 6/10/2022.	0.3
01/08/23	Michael Boyer	Draft percentage of deployable CEL token schedule.	1.7
01/08/23	Michael Boyer	Reconcile Fireblocks to Freeze Report balances for report dated 6/10/2022.	1.9
01/08/23	Michael Boyer	Reconcile Fireblocks vs Freeze Report asset balances for 11/30/2021.	1.8
01/08/23	Michael Boyer	Reconcile Fireblocks vs Freeze Report asset balances for 12/30/2022.	2.7
01/08/23	Michael Boyer	Reconcile Fireblocks vs Freeze Report asset balances for 6/10/2022.	0.8
01/08/23	Michael Boyer	Update CEL token holdings chart presentation per Jenner request.	0.7
01/08/23	Michael Boyer	Update freeze reports analysis for additional balance sheet asset accounts in December 2022 Coin Stats reports.	2.2
01/08/23	Michael Boyer	Update freeze reports analysis for additional balance sheet liability accounts in December 2022 Coin Stats reports.	1.8
01/08/23	Robert Loh	Meet with T. Martin, J. Sorondo, M. Boyer (Huron) to review CEL token analyses and consolidated balance sheets in connection with active workplans.	1.5
01/08/23	Timothy Martin	Analyze deposit and withdrawal summary for customers on a coin level.	1.4
01/08/23	Timothy Martin	Analyze net interest margin calculations for 2018 through 2022.	2.3
01/08/23	Timothy Martin	Correspond with A. Cooper (Jenner) regarding analysis of customer accounts.	0.3
01/08/23	Timothy Martin	Participate in call with J. Sorondo, R. Loh and M. Boyer (all Huron) regarding CEL token analysis and balance sheets.	1.5
01/08/23	Timothy Martin	Prepare summary of customer accounts for counsel.	1.2
01/08/23	Timothy Martin	Review and discuss stratification of customer withdrawals with J. Sorondo.	0.5
01/09/23	Amanda Quintile	Create CEL Rewards data by week analysis.	0.9
01/09/23	Amanda Quintile	Revise CEL Rewards data by week analysis based on feedback/ edits from Huron team.	0.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/09/23	Amanda Quintile	Update CEL Rewards data by week analysis with OPEX weekly data from April 2021 - August 2021 and share with Huron team for feedback/ edits.	1.9
01/09/23	Jean-Louis Sorondo	Continue developing CEL rewards analysis comparing to company schedules.	2.8
01/09/23	Jean-Louis Sorondo	Perform additional analysis and modifications to stratification analysis.	3.0
01/09/23	Jean-Louis Sorondo	Search Relativity for documents relevant to CEL token activity.	0.6
01/09/23	Jean-Louis Sorondo	Update and enhance user balance stratification analysis.	2.2
01/09/23	Michael Boyer	Continue to reconcile Fireblocks vs Freeze Report asset balances for 12/30/2022.	1.3
01/09/23	Michael Boyer	Integrate new coin stats reports for December 2022 into consolidated Freeze Report analysis.	2.5
01/09/23	Michael Boyer	Prepare All Coins summary deployment over time schedule.	1.5
01/09/23	Michael Boyer	Prepare data tables for Assets Under Management Value by liquidity tier analysis.	1.3
01/09/23	Michael Boyer	Prepare data tables for Defi exposure analysis related to asset values by USD per Freeze Reports.	2.7
01/09/23	Michael Boyer	Prepare data tables for Defi exposure analysis related to liability values by USD per Freeze Reports.	1.3
01/09/23	Michael Boyer	Prepare review of yield YTD schedule on deployed assets.	1.3
01/09/23	Michael Boyer	Prepare surplus/(deficit) summaries by USD for Defi exposure analysis.	0.8
01/09/23	Michael Boyer	Research timing and details related to initial Grayscale investment by Debtors.	0.2
01/09/23	Robert Loh	Draft update for counsel regarding CEL token activity as described in draft of final report.	0.8
01/09/23	Robert Loh	Review DeFi asset tracking document identified by Counsel and compare to known DeFi asset deployments.	1.6
01/09/23	Timothy Martin	Analyze Debtors' records related to cryptocurrency per financial statements and compare to Freeze reports.	1.3
01/09/23	Timothy Martin	Analyze purchases and sales of CEL token in 2021.	1.4
01/09/23	Timothy Martin	Call with J. Sorondo (Huron) regarding analysis of customer accounts with little activity.	0.3
01/09/23	Timothy Martin	Call with L. Raiford (Jenner) regarding analysis of Debtor's CEL token and trading activity.	2.0
01/09/23	Timothy Martin	Review and comment on analysis of customer accounts.	1.5
01/10/23	Amanda Quintile	Integrate Celsius coin pricing data into May and June 2022 public statement schedule.	0.7
01/10/23	Amanda Quintile	Integrate Celsius FTX activity data into May and June 2022 public statement schedule.	0.7
01/10/23	Amanda Quintile	Integrate Celsius liquidity tier data into May and June 2022 public statement schedule.	0.7
01/10/23	Amanda Quintile	Integrate Celsius net deposits data into May and June 2022 public statement schedule.	0.7
01/10/23	Harrison Leggio	Meet with T. Martin, R. Loh, and M. Boyer (Huron) in preparation for interview with Fireblocks team. Topics of meeting necessitated attendees.	0.3
01/10/23	Harrison Leggio	Research crypto asset wallets identified by M. Boyer to identify historical asset holdings (BTC wallets).	1.0
01/10/23	Harrison Leggio	Research crypto asset wallets identified by M. Boyer to identify historical asset holdings (non-BTC wallets).	1.2
01/10/23	Jean-Louis Sorondo	Draft and test additional queries to update CEL rewards analysis.	2.4
01/10/23	Jean-Louis Sorondo	Generate a schedule of deposits and withdrawal by day from two year SOFA data.	1.3
01/10/23	Jean-Louis Sorondo	Prepare schedule of coin interest by day from two year SOFA data.	0.8
01/10/23	Michael Boyer	Compare Freeze Report AUM to Quarterly Balance Sheets per Company financials.	1.4
01/10/23	Michael Boyer	Participate in Fireblocks call with T. Martin, R. Loh and H. Leggio (Huron). Participation necessary due to involvement with workstreams discussed.	0.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/10/23	Michael Boyer	Participate in follow up status call with and R. Loh (Huron) regarding status of DeFi analyses and tracing of crypto assets.	0.3
01/10/23	Michael Boyer	Participate in Huron Team 2 and valuation team regarding status update call with T. Martin and R. Loh (Huron).	1.2
01/10/23	Michael Boyer	Participate in status update call with L. Raiford (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	0.7
01/10/23	Michael Boyer	Participate on call to review value assets by liquidity tier with T. Martin (Huron).	0.2
01/10/23	Michael Boyer	Prepare Assets/Liabilities schedule by Coin Quantity for Defi exposure analysis.	1.7
01/10/23	Michael Boyer	Prepare Defi Exposure schedule for all assets, excluding CEL Treasury.	1.2
01/10/23	Michael Boyer	Prepare Defi Exposure schedule for surplus/(deficit) excluding CEL Treasury.	1.3
01/10/23	Michael Boyer	Prepare Fireblocks wallet data schedule for H. Leggio (Huron).	0.3
01/10/23	Michael Boyer	Prepare Value of Asset by Liquidity Tier schedule per discussion with (Huron).	0.8
01/10/23	Michael Boyer	Research variance of Freeze Fireblocks source data versus Fireblocks Balances schedule.	1.7
01/10/23	Robert Loh	Analyze blockchain data related to the Debtor's December 30, 2022 DeFi deployments.	2.7
01/10/23	Robert Loh	Analyze blockchain data related to the Debtor's June 10, 2022 DeFi deployments.	2.3
01/10/23	Robert Loh	Analyze Celsius Network LTD (UK) general ledger for information regarding revenue derived from CEL tokens.	1.9
01/10/23	Robert Loh	Call with T. Martin and M. Boyer (Huron) regarding CEL token trading activity and comparison of Freeze reports to financial statements.	0.8
01/10/23	Robert Loh	Continue to analyze blockchain data related to the Debtor's June 10, 2022 DeFi deployments.	1.7
01/10/23	Robert Loh	Draft update regarding preliminary testing of June 10, 2022 DeFi deployments.	0.3
01/10/23	Robert Loh	Meet with A. Cooper, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron) regarding the Debtor's Coin Status Reports.	0.7
01/10/23	Timothy Martin	Call with A. Cooper and L. Raiford (both Jenner) regarding Coin Stats reports.	0.7
01/10/23	Timothy Martin	Call with H. Leggio, R. Loh and M. Boyer (all Huron) regarding Fireblocks wallet analysis. Participation necessary due to involvement with workstreams discussed.	0.3
01/10/23	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding trading of CEL token and comparison of Freeze reports to financial statements).	0.8
01/11/23	Jean-Louis Sorondo	Analyze coin balance files and wallet address file produced by Debtors.	2.6
01/11/23	Jean-Louis Sorondo	Draft and test queries to calculate coin balances on reward dates.	3.0
01/11/23	Jean-Louis Sorondo	Verify downloaded coin balance files and wallet address file including source data.	1.9
01/11/23	Michael Boyer	Continue updating freeze report asset, liabilities, net surplus(deficit) over time schedule.	2.0
01/11/23	Michael Boyer	Prepare Defi exposure summary schedule by Asset Category.	1.2
01/11/23	Michael Boyer	Prepare re-allocation of Deployed assets to Defi assets and tokens, prior to October 2021.	1.0
01/11/23	Michael Boyer	Prepare re-allocation summary schedule of deployed assets to Defi collateral prior to January 2022.	1.5
01/11/23	Michael Boyer	Update Defi exposure analysis by coin grouping type.	2.5
01/11/23	Michael Boyer	Update Freeze report asset/liabilities/net surplus(deficit) over time schedule.	0.8
01/11/23	Michael Boyer	Update summary schedule of balance sheet vs Freeze report quarterly variance analysis.	2.2
01/11/23	Robert Loh	Draft update for counsel regarding analysis of Celsius OTC activity.	0.3
01/11/23	Timothy Martin	Analyze wallet and balance activity prepared by Fireblocks.	3.1
01/11/23	Timothy Martin	Call with L. Raiford (Jenner) regarding data received from Fireblocks and preparation for call with Fireblocks regarding same.	0.8
01/12/23	Jean-Louis Sorondo	Continue wallet and vault analysis of coin balance files.	2.0
01/12/23	Jean-Louis Sorondo	Discuss wallet address analysis with T. Martin and R. Loh (both HBA).	0.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/12/23	Jean-Louis Sorondo	Merge coin balance files into single data table and compare to wallet address file.	2.6
01/12/23	Jean-Louis Sorondo	Perform online searches to match certain coin balances to blockchain data.	2.4
01/12/23	Jean-Louis Sorondo	Prepare schedule of top 1,000 coin balances by vault in USD at December 30,	1.2
01/12/23	Michael Boyer	Continue Preparation of re-allocation of Deployed assets to Defi assets and tokens, prior to October 2021.	1.5
01/12/23	Michael Boyer	Participate in Examiner interview of Fireblocks employees with S.Pillay (Examiner), R. Campagna, S. Calvert (Alvarez), N. Goldstein, C. Ferraro (Celsius), M. Blecher, H. Waller (Latham), L. Raiford, (Jenner), D.Latona, R. Kwastinet, L. Hamlin (Kirkland) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.3
01/12/23	Michael Boyer	Participate in Huron Team 2 status update call on schedules with T. Martin and R. Loh (Huron).	0.3
01/12/23	Michael Boyer	Prepare graphs illustrating Defi exposure over time by coin grouping type.	2.3
01/12/23	Michael Boyer	Update Defi exposure analyses by asset categories and coin grouping type.	1.0
01/12/23	Michael Boyer	Update Freeze report schedule based on team feedback.	1.7
01/12/23	Robert Loh	Call with T. Martin regarding analysis of CEL token activity.	0.3
01/12/23	Robert Loh	Meet with Jenner and T. Martin (Huron) regarding cryptocurrency analysis follow ups based on recent witness interviews.	1.4
01/12/23	Robert Loh	Meet with R. Berlov, Fireblocks employee, S. Pillay (Examiner), R. Campagna, S. Calvert (Alvarez), N. Goldstein, C. Ferraro (Celsius), M. Blecher, H. Waller (Latham), L. Raiford, A. Cooper (Jenner), D.Latona, R. Kwastinet, L. Hamlin (Kirkland) and T. Martin, M. Boyer (Huron). Participation necessary due to involvement with workstreams discussed.	1.3
01/12/23	Robert Loh	Outline data requests for J. Sorondo in connection with the mapping of Celsius User IDs to real names.	0.6
01/12/23	Timothy Martin	Call with J. Sorondo (Huron) to discuss database structure for Fireblocks information.	0.3
01/12/23	Timothy Martin	Call with Jenner cryptocurrency team regarding follow up from interviews.	1.4
01/12/23	Timothy Martin	Participate in Examiner interview of Fireblocks employees with A&M, Debtors, Latham & Watkins, and Jenner (L. Raiford, A. Cooper). Participation necessary due to involvement with workstreams discussed..	1.3
01/13/23	Harrison Leggio	Continue to prepare script aggregating Celsius non-BTC transactions.	2.4
01/13/23	Harrison Leggio	Prepare script to aggregate Celsius BTC transactions selected by Huron team.	1.6
01/13/23	Jean-Louis Sorondo	Identify coin balances that could not be linked to a wallet address and generate report.	1.3
01/13/23	Jean-Louis Sorondo	Integrate wallet addresses to Fireblocks coin balance data by vault and entity.	1.8
01/13/23	Jean-Louis Sorondo	Prepare analysis of select customer account activity.	1.7
01/13/23	Jean-Louis Sorondo	Prepare report of BTC in each vault with vault id on each of four coin balance dates from Fireblocks.	0.7
01/13/23	Michael Boyer	Participate in CEL Activity call with J. Pelanek, P. Sailer, L. Raiford (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.2
01/13/23	Michael Boyer	Participate in prep discussion for Examiner call with T. Martin and R. Loh (Huron).	0.8
01/13/23	Michael Boyer	Participate in status update call with L. Raiford, P. Sailer (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.3
01/13/23	Michael Boyer	Participate in status update call with T. Martin, R. Loh, and A. Quintile (Huron). Participation necessary due to involvement with workstreams discussed.	0.5
01/13/23	Michael Boyer	Update Defi exposure charts to remove total surplus/(deficit) lines.	2.0
01/13/23	Michael Boyer	Update May/June 2022 timeline schedule for Assets Under Management and Liquidity.	1.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/13/23	Robert Loh	Analyze data structure of 'cel_vault_workspace_mapping' provided by the Debtor in order to expand previous analyses of Celsius cryptocurrency wallets.	2.3
01/13/23	Robert Loh	Continue to analyze data contained within 'cel_vault_workspace_mapping' provided by the Debtor in order to expand previous analyses of Celsius cryptocurrency wallets.	1.8
01/13/23	Robert Loh	Expand CEL activity timeline based on input from counsel and additional investigative findings.	2.1
01/13/23	Robert Loh	Prepare overview of CEL token investigation findings for discussion with Counsel.	0.9
01/13/23	Timothy Martin	Analyze Debtors' general ledger for data regarding Cel token expenses.	2.6
01/13/23	Timothy Martin	Analyze wallet data provided by A&M and prepare workplan for tracing.	2.1
01/13/23	Timothy Martin	Call with A. Cooper (Jenner) regarding crypto tracing.	0.2
01/13/23	Timothy Martin	Call with counsel regarding status of DeFi analyses.	0.7
01/13/23	Timothy Martin	Call with Jenner Team 2 cryptocurrency team regarding status of analysis and report drafts.	1.3
01/13/23	Timothy Martin	Continue analysis of Debtor's records underlying financial statements.	1.8
01/13/23	Timothy Martin	Participate in call with L. Raiford (Jenner) regarding CEL activity.	1.2
01/14/23	Jean-Louis Sorondo	Build data table with unique wallet counts per vault and entity combinations across coins.	2.2
01/14/23	Jean-Louis Sorondo	Continue developing data table of unique wallet counts per vault and entity combinations across coins.	2.3
01/14/23	Robert Loh	Analyze Celsius Network LTD (UK) general ledger for information related to the accounting for CEL token burns during 2021 and 2022.	0.9
01/14/23	Robert Loh	Analyze weekly rewards spreadsheets (Debtor prepared) primarily for the period April - August 2021).	1.7
01/14/23	Robert Loh	Expand analyses of CEL token buybacks during the years 2018 - 2020.	2.2
01/14/23	Robert Loh	Prepare summary of current findings related to former executive's CEL token transactions during the period 2018 through 2022.	1.7
01/14/23	Robert Loh	Prepare summary of current findings related to N. Goldstein CEL token transactions during the period 2018 through 2022.	0.8
01/14/23	Robert Loh	Prepare summary of current findings related to S. Leon CEL token transactions during the period 2018 through 2022.	0.7
01/14/23	Robert Loh	Review and expand on comments included with QC submission materials related to Celsius Net Asset Analysis and Revenue Analysis.	0.8
01/14/23	Timothy Martin	Draft email to L. Raiford regarding open analyses and call with L. Raiford regarding same.	0.5
01/15/23	Jean-Louis Sorondo	Develop approach and begin reconciling freeze report coin balances to vault data provided by Fireblocks.	3.0
01/15/23	Jean-Louis Sorondo	Draft query script of coin balances on review dates and export to Excel.	3.5
01/15/23	Michael Boyer	Prepare schedule of crypto asset holdings at select dates through Petition date.	2.5
01/15/23	Michael Boyer	Review updated Debtor production of data requests related to cryptocurrency analyses.	1.2
01/15/23	Michael Boyer	Update crypto asset holdings schedule to exclude CEL Treasury.	0.8
01/15/23	Robert Loh	Analyze updated crypto wallet data provided by the Debtor.	0.7
01/15/23	Robert Loh	Draft proposed revisions to Examiner report sections covering CEL token activity.	1.7
01/15/23	Robert Loh	Perform preliminary review of the blockchain activity for selected BTC wallets contained in updated wallet listing provided by the Debtors.	1.1
01/15/23	Robert Loh	Perform preliminary review of the blockchain activity for selected crypto wallets identified as "TBD" and contained in updated wallet listing provided by the Debtors.	1.9

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/15/23	Robert Loh	Perform preliminary review of the blockchain activity for selected non-BTC/Ethereum blockchain wallets contained in updated wallet listing provided by the Debtors.	1.3
01/16/23	Amanda Quintile	Calculate number of CEL tokens being factored into the historical market cap data.	0.3
01/16/23	Amanda Quintile	Calculate the % change of all coins market cap during period of 7/31/2017 through 6/30/2022 and update CEL vs Market indexed chart.	0.3
01/16/23	Amanda Quintile	Create CEL vs Market indexed chart of the monthly growth of CEL, BTC, ETH, and entire cryptocurrency market since inception of CEL through 6/30/22.	0.4
01/16/23	Amanda Quintile	Integrate BTC historical market cap data into CEL vs Market indexed chart template.	0.4
01/16/23	Amanda Quintile	Integrate CEL historical market cap data into CEL vs Market indexed chart template.	0.7
01/16/23	Amanda Quintile	Integrate ETH historical market cap data into CEL vs Market indexed chart template.	0.5
01/16/23	Jean-Louis Sorondo	Append vault information to Celsius wallet list.	1.1
01/16/23	Jean-Louis Sorondo	Calculate CEL balances for certain accounts.	0.3
01/16/23	Jean-Louis Sorondo	Continue reconciling freeze report coin balances to vault data provided by	1.9
01/16/23	Jean-Louis Sorondo	Participate in discussion with T. Martin (Huron) regarding updates to tracing of cryptocurrency balances.	0.4
01/16/23	Jean-Louis Sorondo	Recalculate June 10, 2022 coin balances.	1.0
01/16/23	Jean-Louis Sorondo	Reconcile data values in December and March freeze reports against Fireblocks coin balances.	2.2
01/16/23	Michael Boyer	Draft summary correspondence for Jenner related to updates to May/June 2022 timeline schedule.	0.7
01/16/23	Michael Boyer	Prepare independent schedules for AUM by liquidity tier and cumulative net withdrawals.	1.3
01/16/23	Michael Boyer	Prepare May/June 2022 timeline schedule with AUM from May through the Pause, by liquidity tier and cumulative net withdrawals.	0.7
01/16/23	Michael Boyer	Prepare overall institutional loan portfolio summary schedule through 6/30/2022.	1.5
01/16/23	Michael Boyer	Prepare summary schedule comparing yield across unsecured institutional and retail loans.	0.5
01/16/23	Michael Boyer	Review institutional loans with limit increases and impacts to respective collateral requirements.	2.2
01/16/23	Michael Boyer	Review loans and collateral requirements to select institutional borrowers.	1.8
01/16/23	Michael Boyer	Update May/June 2022 timeline Net CEL purchase amounts and import summary data.	1.3
01/16/23	Michael Boyer	Update May/June 2022 timeline summary tab with cumulative amounts and totals excluding CEL Treasury.	1.0
01/16/23	Michael Boyer	Update May/June 2022 timeline summary with net withdrawal data.	0.5
01/16/23	Robert Loh	Expand analyses of CEL token buybacks during the years 2021 - 2022.	1.7
01/16/23	Robert Loh	Perform preliminary analysis of the "Celsius TGE Final" workbook provided by the Debtor.	2.4
01/16/23	Robert Loh	Prepare "master" file of crypto wallet attributions based on information received from the Debtors, other court filings, media reports, and open source information.	3.1
01/16/23	Robert Loh	Revise draft exhibits based on updated crypto wallet attributions.	1.4
01/16/23	Timothy Martin	Call with J. Sorondo (Huron) regarding updates to cryptocurrency tracing analysis.	0.4
01/16/23	Timothy Martin	Review and analyze comparison of Freeze reports to wallet balances.	3.1
01/16/23	Timothy Martin	Review and incorporate notes from quality control review of financial analyses.	0.8
01/16/23	Timothy Martin	Review of updated charts regarding May and June 2022 timeline.	2.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/17/23	Amanda Quintile	Create template for 12/30/2022 comparison of firelocks data to freeze report analysis.	0.8
01/17/23	Amanda Quintile	Create template for 3/30/2022 comparison of firelocks data to freeze report	0.8
01/17/23	Amanda Quintile	Identify variances in comparison analysis between 12/30/2022 freeze report and firelocks data.	0.5
01/17/23	Amanda Quintile	Identify variances in comparison analysis between 3/30/2022 freeze report and firelocks data.	0.5
01/17/23	Amanda Quintile	Integrate 12/30/2022 freeze report data into comparison of firelocks data to freeze report analysis.	0.8
01/17/23	Amanda Quintile	Integrate 3/30/2022 freeze report data into comparison of firelocks data to freeze report analysis.	0.8
01/17/23	Amanda Quintile	Meet with J. Sorondo (Huron) to discuss comparison of firelocks data to freeze report analysis on 1/17/2023.	0.9
01/17/23	Amanda Quintile	Reconcile variances in comparison analysis between 12/30/2022 freeze report and firelocks data.	1.3
01/17/23	Amanda Quintile	Reconcile variances in comparison analysis between 3/30/2022 freeze report and firelocks data.	1.3
01/17/23	Amanda Quintile	Update comparison of firelocks data to freeze report analysis based on feedback/ edits from Huron team.	0.7
01/17/23	Jean-Louis Sorondo	Calculate variance between Fireblocks balances and Freeze reports and review coin manual adjustments tab.	1.4
01/17/23	Jean-Louis Sorondo	Continue reconciling coin balances provided by Fireblocks to Freeze report values.	3.2
01/17/23	Jean-Louis Sorondo	Prepare new schedules to compare Freeze report balances to Fireblocks.	2.5
01/17/23	Jean-Louis Sorondo	Work with A. Quintile (Huron) on updating new coin balance schedules.	0.9
01/17/23	Michael Boyer	Continue preparing summary schedule comparing yield across unsecured institutional and retail loans.	2.0
01/17/23	Michael Boyer	Prepare CEL purchase vs CEL price schedule.	1.5
01/17/23	Michael Boyer	Prepare Freeze Report detail and correspondence with Jenner Team 2 regarding same.	0.5
01/17/23	Michael Boyer	Prepare Freeze to Waterfall report comparison schedule by coin grouping type.	1.4
01/17/23	Michael Boyer	Prepare Freeze to Waterfall report comparison summary commentary of initial findings for Examiner report.	1.7
01/17/23	Michael Boyer	Update Freeze to Waterfall report comparison analysis with assets and liabilities by category.	1.8
01/17/23	Robert Loh	Prepare detailed schedule of top unidentified CEL token transacting wallets during the year 2020.	1.6
01/17/23	Robert Loh	Prepare detailed schedule of top unidentified CEL token transacting wallets during the year 2021.	2.1
01/17/23	Robert Loh	Prepare detailed schedule of top unidentified CEL token transacting wallets during the years 2018 and 2019.	2.4
01/17/23	Timothy Martin	Prepare draft tracing analysis for discussion with J. Sorondo (Huron).	1.1
01/17/23	Timothy Martin	Review draft charts of Celsius CEL purchasing activity.	0.6
01/18/23	Jean-Louis Sorondo	Discuss freeze report to Fireblocks analysis with T. Martin (Huron).	0.8
01/18/23	Jean-Louis Sorondo	Lookup wallet information on blockchain for wallets provided that were not matched to coin balances.	1.3
01/18/23	Jean-Louis Sorondo	Update comparison analysis schedule December 30th freeze to firelocks balance data.	1.5
01/18/23	Jean-Louis Sorondo	Update comparison schedule freeze to firelocks March.	1.2
01/18/23	Michael Boyer	Participate in crypto tracing call with T. Martin and R. Loh (Huron).	1.0
01/18/23	Michael Boyer	Participate in schedule review call with P. Sailer, L. Raiford, M. Onibokun (Jenner) and R. Loh (Huron). Participation required due to involvement in analyses	2.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/18/23	Michael Boyer	Prepare assets under management to asset liquidity and cumulative withdrawals schedule.	2.5
01/18/23	Michael Boyer	Prepare Collateralization of institutional loan schedules excluding FTT as	1.7
01/18/23	Michael Boyer	Prepare cumulative net withdrawals schedule from 5/1/2022 to the Pause.	0.7
01/18/23	Michael Boyer	Prepare independent assets by location schedules for 12/30/2022, 7/31/2022 and 7/13/2022.	0.7
01/18/23	Michael Boyer	Prepare percentage of AUM by Liquidity Tiers 1-4 for the period leading up to the Pause.	0.5
01/18/23	Michael Boyer	Update assets by location schedules highlighting specific dates that significantly impacted the Company	0.7
01/18/23	Michael Boyer	Update Freeze vs Waterfall report liquidity schedule.	1.3
01/18/23	Michael Boyer	Update May/June 2022 timeline schedule for net deposits and timing of public announcements by the Company.	1.8
01/18/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to discuss crypto tracing issues.	1.0
01/18/23	Robert Loh	Outline additional schedules and graphs based on crypto analysis related follow up areas.	0.6
01/18/23	Robert Loh	Perform analysis of intercompany CEL token activity in connection with asset transfer agreement between UK and US entities.	1.4
01/18/23	Robert Loh	Prepare for meeting with Counsel to review status of CEL token analyses and additional areas to investigation in support of final examiner report.	1.1
01/18/23	Robert Loh	Prepare updated for Counsel regarding information contained with "Celsius TGE Final" workbook, limitations, and potential missing/deleted information.	0.7
01/18/23	Robert Loh	Review additional CEL token allocation information identified by the Debtor's financial advisor in connection with final report analyses.	1.2
01/18/23	Robert Loh	Review and comment on final report areas (CEL token and other blockchain related items) flagged by counsel for Huron analyses.	2.1
01/18/23	Timothy Martin	Analyze transfer of crypto assets from UK entity to Network.	2.3
01/18/23	Timothy Martin	Analyze transfer of crypto liabilities between US and UK entities.	2.7
01/18/23	Timothy Martin	Correspond with V. Lazar (Jenner) regarding CEL purchases in excess of rewards.	0.3
01/18/23	Timothy Martin	Meet with M. Boyer and R. Loh (both Huron) to discuss crypto tracing issues.	1.0
01/18/23	Timothy Martin	Participate in discussion with J. Sorondo (Huron) regarding status of analysis comparing Freeze report to Fireblock.	0.8
01/19/23	Amanda Quintile	Meet with Huron team (R. Loh and J. Olivo) to discuss build out of database for CEL activity on 1/19/2023.	0.6
01/19/23	Amanda Quintile	Perform analysis of 1/1/2021 - 1/9/2021 CEL activity by block number from ethers can and update database worksheet.	0.3
01/19/23	Amanda Quintile	Perform analysis of 1/10/2021 - 1/16/2021 CEL activity by block number from ethers can and update database worksheet.	0.5
01/19/23	Amanda Quintile	Perform analysis of 1/17/2021 - 1/23/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 1/24/2021 - 1/31/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 2/1/2021 - 2/6/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 2/14/2021 - 2/20/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 2/21/2021 - 2/28/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 2/7/2021 - 2/13/2021 CEL activity by block number from ethers can and update database worksheet.	0.5

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/19/23	Amanda Quintile	Perform analysis of 3/1/2021 - 3/6/2021 CEL activity by block number from ethers can and update database worksheet.	0.3
01/19/23	Amanda Quintile	Perform analysis of 3/14/2021 - 3/20/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 3/21/2021 - 3/31/2021 CEL activity by block number from ethers can and update database worksheet.	0.4
01/19/23	Amanda Quintile	Perform analysis of 3/7/2021 - 3/13/2021 CEL activity by block number from ethers can and update database worksheet.	0.5
01/19/23	Jason Olivo	Meet with R. Loh and A. Quintile (Huron) to discuss CEL database activity on 1/19/2023.	0.6
01/19/23	Jason Olivo	Prepare summary of all CEL activity for Q1 2020 from blockchain.	0.4
01/19/23	Jason Olivo	Prepare summary of all CEL activity for Q2 2020 from blockchain.	0.6
01/19/23	Jason Olivo	Prepare summary of all CEL activity for Q3 2020 from blockchain.	1.1
01/19/23	Jason Olivo	Prepare summary of all CEL activity for Q4 2020 from blockchain.	1.2
01/19/23	Jason Olivo	Record cryptocurrency coin prices at 12/30/22.	0.3
01/19/23	Jason Olivo	Record cryptocurrency coin prices at 3/30/22.	0.7
01/19/23	Jean-Louis Sorondo	Analyze and reconcile December freeze report adjustment entries "FB not in coin stat".	3.0
01/19/23	Jean-Louis Sorondo	Continue comparison of Fireblocks to freeze balances and identify variances under \$1,000 for further analysis.	3.0
01/19/23	Jean-Louis Sorondo	Research and populate coin pricing to calculate dollar variances for December 30, 2022.	3.5
01/19/23	Michael Boyer	Draft net surplus/(deficit) charts by coin type with user liabilities.	1.5
01/19/23	Michael Boyer	Participate in Waterfall NIM schedule review call with (Huron).	0.5
01/19/23	Michael Boyer	Update CEL Token holdings schedule per discussion with Jenner.	1.5
01/19/23	Michael Boyer	Update user liabilities schedule by coin grouping type.	1.0
01/19/23	Michael Boyer	Update yield comparison schedule of unsecured loans and non-institutional loan deployments.	1.7
01/19/23	Robert Loh	Analyze various DeFi asset deployments not contained within the Debtor's Freeze/Coin reports.	1.3
01/19/23	Robert Loh	Commence construction of complete transaction history for CEL token activity during Q3 2021.	0.8
01/19/23	Robert Loh	Construct complete transaction history for CEL token activity during Q2 2021.	2.1
01/19/23	Robert Loh	Correspond with Debtor's FA regarding the distribution of CEL tokens to executives/employees.	0.3
01/19/23	Robert Loh	Draft correspondence with Debtor's financial advisor regarding DeFi deployments.	0.4
01/19/23	Robert Loh	Participate in meeting with A. Quintile and J. Olivo (Huron) regarding the expansion of CEL token transaction analyses.	0.6
01/19/23	Robert Loh	Prepare revised template for use in compilation of all CEL token transactions since ICO.	0.9
01/19/23	Robert Loh	Research historical Ethereum block dates in connection with revised CEL token analyses.	1.3
01/19/23	Robert Loh	Review exports of complete CEL token activity for 2018-2019 compiled by engagement team.	0.8
01/19/23	Robert Loh	Review exports of complete CEL token activity for 2020 compiled by engagement team.	1.1
01/19/23	Robert Loh	Review exports of complete CEL token activity for Q1 2021 compiled by engagement team.	0.6
01/19/23	Timothy Martin	Participate in call with M. Boyer (Huron) regarding analysis of company's NIM over time.	0.5

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/19/23	Timothy Martin	Review and comment on comparison of Fireblocks to Freeze Report cryptocurrency balances.	3.2
01/20/23	Jean-Louis Sorondo	Design script to query database for Fireblocks balances by coin in coin and dollar amount to set up new December variance analysis.	2.0
01/20/23	Jean-Louis Sorondo	Identify coin balances in Fireblocks that are not in Coinstats or adjustments in freeze reports.	2.0
01/20/23	Jean-Louis Sorondo	Review DeFi reconciliation tab to resolve variances and note remaining differences.	2.2
01/20/23	Michael Boyer	Adjust percentage of CEL maximum supply graph per Jenner review.	1.3
01/20/23	Michael Boyer	Update Freeze to Waterfall report comparison analysis for Tier 1-2, 1-3, and 1-4.	2.2
01/20/23	Michael Boyer	Update net equity impacts to valuation adjustments to non-treasury excel CEL	2.2
01/20/23	Michael Boyer	Update percentage of AUM schedule for select liquidity tiers.	0.7
01/20/23	Robert Loh	Construct complete transaction history for CEL token activity during Q1 2022.	1.9
01/20/23	Robert Loh	Construct complete transaction history for CEL token activity during Q2 2022.	1.6
01/20/23	Robert Loh	Construct complete transaction history for CEL token activity during Q3 2022.	1.2
01/20/23	Robert Loh	Construct complete transaction history for CEL token activity during Q4 2021.	2.4
01/20/23	Robert Loh	Construct complete transaction history for CEL token activity during Q4 2022.	1.4
01/20/23	Robert Loh	Draft update for the Examiner regarding outstanding requests for CEL token information and Celsius wallets/smart contract deployments.	0.6
01/20/23	Robert Loh	Finish construction of complete transaction history for CEL token activity during Q3 2021.	1.7
01/20/23	Robert Loh	Incorporate updated blockchain wallet attributions to complete CEL token transaction history for the period April 2018 through December 2022.	2.7
01/20/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review revised analyses, new blockchain activity findings, and financial condition in advance of discussion with Examiner.	1.2
01/20/23	Robert Loh	Revise crypto wallet attributions based on additional investigations into on chain activity.	1.6
01/20/23	Timothy Martin	Call with K. Sadeghi (Jenner) regarding tracing of Debtor's crypto balances.	0.5
01/20/23	Timothy Martin	Meet with R. Loh and M. Boyer (both Huron) to review analyses in preparation for call with Examiner.	1.2
01/20/23	Timothy Martin	Reconcile DeFi assets to Freeze report from Fireblocks.	0.4
01/20/23	Timothy Martin	Review and comment on revised charts related to assets under management.	0.4
01/20/23	Timothy Martin	Review and comment on revised charts related to CEL activity.	0.4
01/20/23	Timothy Martin	Review of draft analysis of CEL activity in preparation for call with counsel.	2.1
01/21/23	Jean-Louis Sorondo	Continue freeze report overlay analysis.	2.4
01/21/23	Jean-Louis Sorondo	Create net coin withdrawals schedule by coin groupings.	1.2
01/21/23	Michael Boyer	Participate in discussion with T. Martin (Huron) regarding CEL Treasury balances.	0.5
01/21/23	Michael Boyer	Participate in liquidity shortfall call with L. Raiford (Jenner) and T. Martin	1.0
01/21/23	Michael Boyer	Prepare 2022 cumulative and daily net deposits schedule for May/June 2022 Timeline exhibit.	2.2
01/21/23	Michael Boyer	Prepare data table for Freeze to Waterfall liability coverage schedule.	1.3
01/21/23	Michael Boyer	Update supporting data tables in discounted excess CEL assets schedule.	1.3
01/21/23	Robert Loh	Outline necessary updates to CEL token analyses based on review of comprehensive CEL token activity history.	0.6
01/21/23	Timothy Martin	Review and edit chart of timeline of public representations leading to filing.	1.8
01/21/23	Timothy Martin	Review of SOFA data related to daily deposits of cryptocurrencies in June 2022.	1.7
01/22/23	Amanda Quintile	Update exhibit for coin stats source data from the company to include in the final report.	0.9
01/22/23	Amanda Quintile	Update exhibit for waterfall source data from the company to include in the final report.	0.9

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/22/23	Jean-Louis Sorondo	Call with T. Martin (Huron) regarding reconciliations of Fireblocks data and Freeze Reports.	0.7
01/22/23	Jean-Louis Sorondo	Create mapping file to trace and understand freeze report sources and formulas.	1.8
01/22/23	Michael Boyer	Participate in waterfall exhibit call with T. Martin (Huron).	0.2
01/22/23	Michael Boyer	Prepare liability coverage schedule for All Coins, less CEL held in Treasury.	1.7
01/22/23	Michael Boyer	Prepare liability coverage schedule for BTC equivalents.	1.2
01/22/23	Michael Boyer	Prepare liability coverage schedule for CEL, excluding Treasury.	2.0
01/22/23	Michael Boyer	Prepare liability coverage schedule for ETH equivalents.	1.3
01/22/23	Michael Boyer	Prepare liability coverage schedule for Other Coins.	1.5
01/22/23	Michael Boyer	Prepare liability coverage schedule for USD/Stablecoins.	1.5
01/22/23	Robert Loh	Perform analysis of Tier 1 and other undeployed coins vs. customer withdrawals for June 10, 2022.	2.2
01/22/23	Robert Loh	Perform analysis of Tier 1 and other undeployed coins vs. customer withdrawals for June 11, 2022.	1.9
01/22/23	Robert Loh	Perform analysis of Tier 1 and other undeployed coins vs. customer withdrawals for June 12, 2022.	2.3
01/22/23	Timothy Martin	Call with A. Cooper (Jenner) regarding movement of coins.	0.2
01/22/23	Timothy Martin	Call with J. Sorondo (Huron) regarding reconciliations to Freeze Report.	0.7
01/22/23	Timothy Martin	Review and comment on exhibits from Freeze Reports.	0.6
01/23/23	Jean-Louis Sorondo	Continue Fireblocks to freeze analysis based on feedback received from A&M.	2.8
01/23/23	Jean-Louis Sorondo	Draft a summary of crypto exception observations with examples for discussion with team.	2.2
01/23/23	Jean-Louis Sorondo	Participate in discussion with T. Martin, R. Loh (both HBA) and A&M regarding freeze report reconciliation.	1.1
01/23/23	Jean-Louis Sorondo	Prepare net withdrawal summary by coin.	1.3
01/23/23	Jean-Louis Sorondo	Reconcile additional variances between Fireblocks balances and freeze reports.	2.3
01/23/23	Jean-Louis Sorondo	Review responses to Freeze report questions and draft comments in preparation for internal team call.	1.8
01/23/23	Michael Boyer	Prepare Freeze/Waterfall comparison schedule for All Coins excluding All CEL.	2.5
01/23/23	Michael Boyer	Prepare percentage of in-kind assets chart for BTC equivalents.	0.5
01/23/23	Michael Boyer	Prepare percentage of in-kind assets chart for CEL, excluding Treasury.	1.2
01/23/23	Michael Boyer	Prepare percentage of in-kind assets chart for ETH equivalents.	1.3
01/23/23	Michael Boyer	Prepare percentage of in-kind assets chart for USD/Stablecoins.	1.2
01/23/23	Michael Boyer	Prepare withdrawal analysis per waterfall report as of 6/10/2022.	2.0
01/23/23	Michael Boyer	Provide Waterfall data for total asset values at 5/30/2022 and 6/6/2022, and 6/6/2022 Freeze data related to ETH deficits.	1.7
01/23/23	Michael Boyer	Update summary schedule on GBTC loss analysis.	1.3
01/23/23	Robert Loh	Continue to analyze customer withdrawals vs. undeployed crypto assets for the period June 10-12, 2022.	2.1
01/23/23	Robert Loh	Expand analysis of funding sources for customer withdrawals between June 10 and 12, 2022.	1.9
01/23/23	Robert Loh	Participate in status update call with T. Martin, M. Boyer, J. Sorondo, and A. Zughayer (Huron).	0.5
01/23/23	Robert Loh	Review summary of staked ETH provided by the Debtor.	0.7
01/23/23	Robert Loh	Test DeFi and Staking information provided by the Debtor.	0.6
01/23/23	Timothy Martin	Review and comment on draft of insider CEL activity analysis.	2.4
01/23/23	Timothy Martin	Review comparison of Debtors' Freeze and Waterfall analyses as of multiple dates in 2022.	2.7
01/24/23	Adam Zughayer	Create summary tables of deferred sales impact of Grayscale transactions.	1.5
01/24/23	Jean-Louis Sorondo	Continue analyzing coin balance exceptions and reconciling to freeze report adjustments.	2.3

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/24/23	Jean-Louis Sorondo	Prepare email and supporting transaction data for company review of exceptions.	1.6
01/24/23	Jean-Louis Sorondo	Prepare script to query database for Fireblocks vault level coin balance data for exceptions and populate to Excel spreadsheets.	2.1
01/24/23	Jean-Louis Sorondo	Prepare script to query database to create summary vault entity reports.	1.7
01/24/23	Michael Boyer	Prepare outstanding items list for final week workplan managed by A. Zughayer (Huron).	1.2
01/24/23	Michael Boyer	Prepare percentage of in-kind asset and in-kind liability coverage charts following the collapse of Terra/Luna.	2.0
01/24/23	Michael Boyer	Update assets/liabilities by USD value by coin type for P. Sailer (Jenner).	0.8
01/24/23	Michael Boyer	Update ETH deployments to Anchor protocol analysis for L. Raiford (Jenner).	1.7
01/24/23	Michael Boyer	Update in-kind liabilities and percentage of in-kind assets charts to remove select liquidity tier ranges.	1.0
01/24/23	Michael Boyer	Update in-kind liabilities charts for All Coins, excluding Treasury CEL and All Coins, excluding ALL CEL.	1.8
01/24/23	Michael Boyer	Update in-kind liabilities charts for BTC and ETH equivalents.	1.2
01/24/23	Michael Boyer	Update in-kind liabilities charts for USD/Stablecoins and Other coins.	1.2
01/24/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer BTC withdrawals between June 9 and 13, 2022.	2.8
01/24/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer GUSD withdrawals between June 9 and 13, 2022.	1.9
01/24/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer MATIC withdrawals between June 9 and 13, 2022.	1.7
01/24/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer TUSD withdrawals between June 9 and 13, 2022.	0.9
01/24/23	Robert Loh	Prepare schedule of unidentified CEL token transaction wallets for comparison to additional wallet information received from the Debtors.	0.8
01/24/23	Timothy Martin	Call with Examiner, V. Lazar and A. Cooper (both Jenner) regarding wallet and ICO data.	0.5
01/24/23	Timothy Martin	Call with J. Sorondo (Huron) to discuss matrix of coin values by date.	0.3
01/24/23	Timothy Martin	Meet with Examiner and Jenner cryptocurrency team regarding financial and crypto analyses.	1.8
01/24/23	Timothy Martin	Review draft financials with V. Lazar (Jenner) and cryptocurrency team.	1.4
01/25/23	Adam Zughayer	Review of liquidity shortfall analysis, net surplus by coin analysis, and waterfall tables.	0.8
01/25/23	Amanda Quintile	Edit notes from meeting with company on 1/25/2022 re: Celsius freeze report to fireblocks comparison analysis to share with Huron team.	0.8
01/25/23	Amanda Quintile	Meet (partial participation) with Huron team and company to discuss variances identified in Celsius freeze report to firelocks comparison analysis on 1/25/2022.	1.1
01/25/23	Amanda Quintile	Meet with Huron team to discuss Celsius freeze report to firelocks comparison analysis on 1/25/2022.	0.4
01/25/23	Amanda Quintile	Reconcile variances where an asset balance is larger in Fireblocks report than on Freeze report for December 30 freeze report to fireblocks comparison analysis utilizing the vault data.	0.8
01/25/23	Amanda Quintile	Reconcile variances where an asset balance is larger in Fireblocks report than on Freeze report for March 30 freeze report to fireblocks comparison analysis utilizing the vault data.	0.8
01/25/23	Amanda Quintile	Reconcile variances where an asset balance is larger in the Freeze report than on fireblocks for December 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.8

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/25/23	Amanda Quintile	Reconcile variances where an asset balance is larger in the Freeze report than on fireblocks for March 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.9
01/25/23	Amanda Quintile	Reconcile variances where an asset is identified by Fireblocks but not on Freeze Report for December 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.7
01/25/23	Amanda Quintile	Reconcile variances where an asset is identified by Fireblocks but not on Freeze Report for March 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.8
01/25/23	Amanda Quintile	Reconcile variances where an asset is identified by Freeze report but not on fireblocks for December 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.9
01/25/23	Amanda Quintile	Reconcile variances where an asset is identified by Freeze report but not on fireblocks for March 30 freeze report to fireblocks comparison analysis utilizing the fireblocks wallet data pull.	0.7
01/25/23	Amanda Quintile	Review notes from meeting with company to discuss variances identified in Celsius freeze report to fireblocks comparison analysis on 1/25/2022.	0.5
01/25/23	Amanda Quintile	Update explanations for reconciled variances where an asset balance is larger in Fireblocks report than on Freeze report for March 30 freeze report to fireblocks comparison analysis.	0.5
01/25/23	Amanda Quintile	Update explanations for reconciled variances where an asset balance is larger in the Freeze report than on fireblocks for March 30 freeze report to fireblocks comparison analysis.	0.4
01/25/23	Amanda Quintile	Update explanations for reconciled variances where an asset is identified by Fireblocks but not on Freeze Report for March 30 freeze report to fireblocks comparison analysis.	0.4
01/25/23	Amanda Quintile	Update explanations for reconciled variances where an asset is identified by Freeze report but not on fireblocks for March 30 freeze report to fireblocks comparison analysis.	0.5
01/25/23	Jean-Louis Sorondo	Continue vault reconciliation analysis tying Fireblocks to freeze reports.	2.0
01/25/23	Jean-Louis Sorondo	Participate in call with company, A&M and T. Martin (Huron) to discuss coin balance variance reconciliation.	1.2
01/25/23	Jean-Louis Sorondo	Prepare for call to discuss coin balance reconciliation with company.	0.5
01/25/23	Jean-Louis Sorondo	Prepare vault level detail file in Excel for exceptions on December 30, 2022 balances and send to company for review.	2.2
01/25/23	Jean-Louis Sorondo	Prepare vault level detail file in Excel for exceptions on March 30, 2022 balances and send to company for review.	1.8
01/25/23	Jean-Louis Sorondo	Review company comments on variance analysis and reconcile additional balances with information provided.	2.3
01/25/23	Michael Boyer	Adjust percentage of in-kind assets to remove custody assets for BTC equivalents.	0.8
01/25/23	Michael Boyer	Adjust percentage of in-kind assets to remove custody assets for CEL.	0.7
01/25/23	Michael Boyer	Adjust percentage of in-kind assets to remove custody assets for ETH equivalents.	0.5
01/25/23	Michael Boyer	Adjust percentage of in-kind assets to remove custody assets for Other coins.	0.7
01/25/23	Michael Boyer	Adjust percentage of in-kind assets to remove custody assets for USD/Stablecoins.	0.7
01/25/23	Michael Boyer	Participate in Freeze / Waterfall coin level call with T. Martin and R. Loh (Huron).	0.4
01/25/23	Michael Boyer	Participate in liquidity breakout follow up discussion with L. Raiford (Jenner) and prepare update to Examiner regarding call with Celsius Israel.	0.3
01/25/23	Michael Boyer	Prepare liquidity breakout by category schedule.	0.7
01/25/23	Michael Boyer	Update liquidity shortfall analysis based on user liabilities for BTC equivalents.	2.0
01/25/23	Michael Boyer	Update liquidity shortfall analysis based on user liabilities for ETH equivalents.	1.5
01/25/23	Michael Boyer	Update liquidity shortfall analysis based on user liabilities for Other Coins and	1.2

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/25/23	Michael Boyer	Update liquidity shortfall analysis based on user liabilities for USD/Stablecoins.	1.5
01/25/23	Michael Boyer	Update net surplus/(deficit) by coin grouping type, excluding CEL Treasury.	2.3
01/25/23	Michael Boyer	Update NIM from Waterfall charts for all liquidity tiers.	0.5
01/25/23	Robert Loh	Meet with Celsius Israel and A&M regarding reconciliation of Fireblocks data to Freeze Reports.	1.2
01/25/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding discrepancies between Freeze Reports and Waterfall analyses (both debtor prepared)	0.4
01/25/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer ETH withdrawals between June 9 and 13, 2022.	3.1
01/25/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer LINK withdrawals between June 9 and 13, 2022.	1.1
01/25/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer USDC withdrawals between June 9 and 13, 2022.	1.7
01/25/23	Robert Loh	Prepare detailed reconciliation of funding sources for customer USDT-ERC20 withdrawals between June 9 and 13, 2022.	1.3
01/25/23	Timothy Martin	Call with A. Quintile and J. Sorondo (both Huron) to prepare for call with Celsius Israel regarding Freeze variances.	0.5
01/25/23	Timothy Martin	Call with R. Loh and M. Boyer (both Huron) regarding variances between Waterfall and Freeze.	0.4
01/25/23	Timothy Martin	Participate in call with Celsius Israel and A&M regarding Freeze variances.	1.2
01/25/23	Timothy Martin	Reconcile December 2021 Fireblocks reporting to company's internal reporting.	2.4
01/25/23	Timothy Martin	Reconcile March 2022 Fireblocks reporting to company's internal reporting.	2.9
01/25/23	Timothy Martin	Review of comments from A&M regarding Freeze variances.	0.8
01/26/23	Adam Zughayer	Create and update of Grayscale transaction summary by coin.	1.2
01/26/23	Adam Zughayer	Perform detailed review of freeze to waterfall analysis.	1.2
01/26/23	Amanda Quintile	Create reconciliation tab to show a detail for all the coins reconciled on March 30 for comparison analysis.	0.8
01/26/23	Amanda Quintile	Edit March 30 reconciliation tab of the comparison analysis based on feedback from Huron team.	1.1
01/26/23	Amanda Quintile	Meet with Huron team to discuss updates made to freeze report to fireblocks comparison analysis on 1/26/2022.	0.6
01/26/23	Amanda Quintile	Review December explanations in freeze report to fireblocks comparison analysis and provide feedback to Huron team.	0.6
01/26/23	Amanda Quintile	Update comments in comparison analysis for fireblocks coins that roll up to a freeze balance for December 30.	0.8
01/26/23	Amanda Quintile	Update March 30 reconciliation tab with detail for all coins reconciled on comparison analysis.	1.9
01/26/23	Amanda Quintile	Update March explanations in freeze report to fireblocks comparison analysis based on feedback/ edits from Huron team.	1.5
01/26/23	Jason Olivo	Identify crypto assets swapped by former executive for CEL tokens in 2020 transactions.	1.1
01/26/23	Jason Olivo	Identify crypto assets swapped by former executive for CEL tokens in 2021 transactions.	1.1
01/26/23	Jean-Louis Sorondo	Create schedule to analyze high volume of BTC wallets and associated balances.	2.0
01/26/23	Jean-Louis Sorondo	Draft script to query database to generate additional vault and wallet statistics for report.	1.8
01/26/23	Jean-Louis Sorondo	Edit and revise Fireblocks coin balance to freeze report analysis with A. Quintile (Huron).	2.2
01/26/23	Jean-Louis Sorondo	Prepare summary analysis of wallet counts by coin per discussion with T. Martin (Huron).	2.3
01/26/23	Michael Boyer	Prepare historical net interest margin schedule for BTC equivalents.	1.0

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/26/23	Michael Boyer	Prepare historical net interest margin schedule for ETH equivalents.	1.2
01/26/23	Michael Boyer	Prepare historical net interest margin schedule for USD/Stablecoins.	0.8
01/26/23	Michael Boyer	Review Huron open items list with (Huron).	1.2
01/26/23	Michael Boyer	Review summary Grayscale schedules for all investments.	0.3
01/26/23	Michael Boyer	Update assets under management by liquidity schedule per Jenner review.	1.7
01/26/23	Robert Loh	Prepare customer withdrawal funding diagrams for select crypto assets (MATIC, LINK, GUSD, TUSD).	1.3
01/26/23	Robert Loh	Refine crypto wallet attributions based on additional investigative work to analyze on-chain activity.	2.4
01/26/23	Robert Loh	Revise graphs demonstrating the comparison of change in total crypto market cap to CEL token (\$/%) based on comments from counsel.	0.4
01/26/23	Robert Loh	Trace multiple hop CEL token transactions between Celsius and IDEX (2018 - 2019).	1.7
01/26/23	Robert Loh	Trace multiple hop CEL token transactions between Celsius and Liquid (2019 - 2022).	2.4
01/26/23	Timothy Martin	Draft outline of discussion regarding Freeze report reconciliation.	0.4
01/27/23	Adam Zughayer	Review and update of CEL purchases and corresponding charts to be included in the report.	0.8
01/27/23	Jason Olivo	Identify crypto assets swapped by former executive for CEL tokens in 2022 transactions.	1.4
01/27/23	Jean-Louis Sorondo	Continue development of freeze report to Fireblocks analysis version 4.	1.9
01/27/23	Jean-Louis Sorondo	Draft Fireblocks data summary with various schedules for report.	2.2
01/27/23	Jean-Louis Sorondo	Edit notes and explanations for remaining unreconciled variances in freeze report analysis.	2.1
01/27/23	Jean-Louis Sorondo	Review 59 remaining variances and continue reconciliation process.	2.0
01/27/23	Michael Boyer	Add total asset values and deployed/undeployed percentage to top of location of assets summary schedules.	1.3
01/27/23	Michael Boyer	Prepare location of assets over time, excluding All CEL schedule.	1.2
01/27/23	Michael Boyer	Research CEL as percentage of total assets as of 6/4/2021 for L. Raiford (Jenner).	0.3
01/27/23	Michael Boyer	Standardize historical net interest margin schedules for SOL, LINK, BTC, ETH and Stablecoins.	1.2
01/27/23	Michael Boyer	Update charts for percentage of total coin assets, by coin, by liquidity tier grouping.	1.2
01/27/23	Michael Boyer	Update Freeze/Waterfall liquidity comparison schedules to include all liabilities.	1.8
01/27/23	Michael Boyer	Update summary chart of liquidity coverage by liquidity tier grouping.	1.8
01/27/23	Robert Loh	Analyze CEL token swap transactions for former executive to identify tokens included within transactions.	2.4
01/27/23	Robert Loh	Analyze CEL token swap transactions for N. Goldstein to identify tokens included within transactions.	1.1
01/27/23	Robert Loh	Analyze CEL token swap transactions for S. Leon to identify tokens included within transactions.	0.7
01/27/23	Robert Loh	Trace multiple hop CEL token transactions between Celsius and FTX (2021 - 2022).	2.2
01/27/23	Robert Loh	Trace multiple hop CEL token transactions between Celsius and Wintermute (2021 - 2022).	1.3
01/27/23	Timothy Martin	Analyze inconsistencies between cryptocurrency balances reported by Fireblocks and those recorded by company.	3.8
01/27/23	Timothy Martin	Analyze March 2022 cryptocurrency balances as reported by company.	3.2
01/27/23	Timothy Martin	Review of Fireblocks data for March 2022 cryptocurrency balances.	2.6
01/28/23	Jean-Louis Sorondo	Create reconciling entries to account for coin mapping differences between Fireblocks and freeze reports.	2.5
01/28/23	Jean-Louis Sorondo	Examine DeFi freeze report totals in company's records as compared to Fireblocks reports.	1.5

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/28/23	Jean-Louis Sorondo	Prepare new coins by entity analysis by coin amount and USD at the time.	3.5
01/28/23	Jean-Louis Sorondo	Prepare updated variance worksheet to analyze variance trends between company's records and reporting.	2.3
01/28/23	Jean-Louis Sorondo	Reconcile DeFi balances for March and December.	1.7
01/28/23	Michael Boyer	Compare Other Coins amounts in Debtors' assets pledged as collateral and respective Freeze Reports.	2.5
01/28/23	Robert Loh	Compile supporting documents for discussion with counsel regarding the alleged transfer by former executive for 15M CEL tokens to related party in October 2020.	0.6
01/28/23	Robert Loh	Correspond with Counsel regarding the recording of AM Ventures related CEL token on Celsius's balance sheet.	0.4
01/28/23	Robert Loh	Update summary of insider CEL token activity during 2018 - 2022 (former executive).	0.9
01/28/23	Robert Loh	Update summary of insider CEL token activity during 2018 - 2022 (Goldstein).	0.4
01/28/23	Robert Loh	Update summary of insider CEL token activity during 2018 - 2022 (Leon).	0.7
01/29/23	Jean-Louis Sorondo	Continue reconciling variances in Coins by Entity analysis.	2.8
01/29/23	Jean-Louis Sorondo	Verify freeze report DeFi balances to blockchain using blockchain explorers.	1.9
01/29/23	Michael Boyer	Prepare 3/30/2022 and 12/30/2022 asset location chart.	2.3
01/29/23	Michael Boyer	Prepare summary schedule of coins by entity at 3/30/2022 and 12/30/2022.	1.8
01/29/23	Robert Loh	Call with L. Raiford (Jenner) T. Martin, and M. Boyer (Huron) to review crypto asset analysis.	0.3
01/29/23	Robert Loh	Call with T. Martin and M. Boyer (Huron) to review updated crypto asset analyses.	0.5
01/29/23	Robert Loh	Call with T. Martin, J. Sorondo, and M. Boyer (Huron) to review supporting documents for crypto asset analyses.	0.3
01/29/23	Robert Loh	Perform detailed testing of December 2022 DeFi deployments aggregating approx. \$430 million.	3.2
01/29/23	Robert Loh	Perform detailed testing of March 2022 DeFi deployments aggregating approx. \$2.8B.	2.7
01/29/23	Robert Loh	Prepare summary table of 2022 Monthly CEL token swaps by insiders.	0.7
01/29/23	Robert Loh	Update detailed schedule of CEL token burns between 2019 and 2022.	0.4
01/29/23	Timothy Martin	Participate in call with J. Sorondo (Huron) and A. Cierello regarding coin balances and variance reconciliation.	0.8
01/29/23	Timothy Martin	Reconciliation of March and December coin balances between Fireblocks and Freeze Report data.	2.8
01/30/23	Adam Zughayer	Review and updates to Coins by entity analysis.	0.8
01/30/23	Amanda Quintile	Create template of top 10 by coin and dollar summary for December and March.	0.8
01/30/23	Amanda Quintile	Meet with Huron team to discuss March and December blockchain testing analysis on 1/30/2022.	0.6
01/30/23	Amanda Quintile	Meet with Huron team to discuss support for final report tracker on 1/31/2022.	0.6
01/30/23	Amanda Quintile	Meet with Huron team to discuss updates to make to summary of top 10 coin and dollar for December and March on 1/30/2022.	1.1
01/30/23	Amanda Quintile	Research additional coins on blockchain explorer coin balances for top 10 coin and dollar for March and update summary.	0.8
01/30/23	Amanda Quintile	Research on blockchain explorer coin balances for top 10 coin and dollar for December and update summary.	0.9
01/30/23	Amanda Quintile	Research on blockchain explorer coin balances for top 10 coin and dollar for March and update summary.	0.9
01/30/23	Amanda Quintile	Review Celsius final report to determine charts to input into the final report tracker.	0.5
01/30/23	Amanda Quintile	Update summary with coin balances for top 10 coin and dollar for December.	0.7
01/30/23	Amanda Quintile	Update summary with coin balances for top 10 coin and dollar for March.	0.7
01/30/23	Amanda Quintile	Update summary with vault balances for top 10 coin and dollar for December.	0.7
01/30/23	Amanda Quintile	Update summary with vault balances for top 10 coin and dollar for March.	0.7

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
01/30/23	Jean-Louis Sorondo	Continue process of validating wallet balances using online resources for largest coin balances for December and March 2022.	3.3
01/30/23	Jean-Louis Sorondo	Create reconciliation schedule and begin process of verifying balances using online blockchain resources.	1.7
01/30/23	Jean-Louis Sorondo	Expand validation analysis to randomly selected coin balances to verify coin balances tie between freeze reports, Fireblocks coin balances, and online blockchain balances on selected dates.	3.0
01/30/23	Jean-Louis Sorondo	Identify largest balances in Fireblocks data by coin and entity and associate all possible wallet addresses from Celsius wallet addresses.	3.8
01/30/23	Robert Loh	Review additional documents related to Celsius equity investments and outline potential report revisions to sections drafted by counsel.	1.6
01/30/23	Robert Loh	Verify blockchain activity related report commentary to corresponding analyses and on-chain activity.	2.2

Total: Cryptocurrency Analysis

737.6

Task Code 1: Tax Issues

Date	Professional	Description	Hours
01/03/23	Anju Joseph	Participate in interview of tax personnel with M. Root (Jenner), L. Hamlin (K&S).	1.2
01/09/23	Anju Joseph	Review tax section draft for Examiner's Report.	0.8

Total: Tax Issues

2.0

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
01/02/23	Anju Joseph	Incorporate edits to Exhibits included in Examiner's report per guidance from E. Savner (Jenner).	1.6
01/03/23	Anju Joseph	Analyze invoice detail on Mawson to identify power deposits made and amounts expensed for balances addressed in Examiner's report.	1.5
01/03/23	Anju Joseph	Analyze invoices on EZ Blockchain to develop understanding of prepayments made by type and those expensed out per invoice detail.	1.7
01/03/23	Anju Joseph	Analyze Mothership invoices, and identify missing detail for information requests to supplement analysis in Examiner's report.	0.4
01/03/23	Anju Joseph	Draft summary schedule of prepayments made per invoice detail.	0.6
01/03/23	Anju Joseph	Identify variance from obligation schedules to management provided detail for analysis on mining and utility obligations.	0.3
01/03/23	Anju Joseph	Reconcile prepayment schedule re: EZ Blockchain to incorporate into schedules for Examiner Report.	1.3
01/03/23	Anju Joseph	Reconcile prepayment schedule re: Luna Squares to incorporate into schedules for Examiner Report.	1.4
01/03/23	Anju Joseph	Reconcile prepayment schedule re: Mothership to incorporate into schedules for Examiner Report.	0.6
01/04/23	Anju Joseph	Analyze Core Scientific invoices and detail related to 2021 to develop understanding of prepayment accruals and GL reconciliation.	1.7
01/04/23	Anju Joseph	Analyze notes between various types of prepayments paid to Core Scientific in	1.6
01/04/23	Anju Joseph	Analyze notes between various types of prepayments paid to Core Scientific in	1.6
01/04/23	Anju Joseph	Attention to invoice detail and annotate expenses as prepayment credits are applied for each the respective types of payments made in 2021.	1.3
01/04/23	Anju Joseph	Attention to invoice detail and annotate expenses as prepayments credits are applied for each the respective types of payments made in 2022.	1.4
01/04/23	Anju Joseph	Call with E. Savner, C. Sheir (Jenner) and R. Barnett (Huron) on prepayment analysis, edits to the exhibits and data requests.	1.0
01/04/23	Anju Joseph	Draft language for Examiner report on prepayment management process and related balances	1.3
01/05/23	Anju Joseph	Review Core Scientific docket and motion related to rejection of Celsius	1.6
01/05/23	Anju Joseph	Update scheduled per guidance from C. Sheir and S. Savner (Jenner).	1.4
01/06/23	Anju Joseph	Continue to update schedules for Examiner's report on utility and mining exhibits to address questions and comments from counsel.	1.6
01/06/23	Anju Joseph	Review revised draft and questions on mining and utility obligations for Examiner report and provide edits and responses to questions to counsel.	1.4
01/09/23	Anju Joseph	Attention to payment reconciliation from C. Sheir (Jenner) on mining and utility schedules, and address inconsistencies.	1.8
01/09/23	Anju Joseph	Make edits to mining and utility schedules to incorporate appropriate detail, citations and revisions from counsel.	2.6
01/13/23	Anju Joseph	Analyze impact of Core Scientific rejection motion.	0.7
01/13/23	Anju Joseph	Make edits to mining and utility obligation schedules per comments from counsel	1.8
01/13/23	Anju Joseph	Review and update schedules for payment and non-payment activity related to the new site developments at Rebel and Stiles.	0.4
01/13/23	Anju Joseph	Review Mothership executed agreement to incorporate payment obligations in mining schedules.	0.4
01/13/23	Anju Joseph	Update schedules for new invoices received on Core Scientific on late or non-payment.	0.7
01/16/23	Anju Joseph	Draft reconciling schedule related to Core prepayment activity and send to counsel for review.	1.0
01/17/23	Anju Joseph	Analyze holdbacks on power pass-through costs and quantify withholdings re: Core Scientific for mining and utility obligations.	0.4

Task Code 3: Utility Obligations

Date	Professional	Description	Hours
01/17/23	Anju Joseph	Incorporate contractual obligations per guidance from counsel on utility and mining obligations.	0.7
01/17/23	Anju Joseph	Incorporate new payment evidence from 3Q-2022 related to Core Scientific, Constellation and Luna Squares in mining and utility exhibits.	0.9
01/18/23	Anju Joseph	Address questions from counsel on balances held at utility and mining providers.	0.6
01/18/23	Anju Joseph	Analyze invoices as reference for quantifying deposit holds at utility companies.	0.4

Total: Utility Obligations

37.7

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
01/01/23	Jean-Louis Sorondo	Prepare November and December Huron fee statements.	1.5

Total: Billing and Fee Applications

1.5

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
01/02/23	Michael Boyer	Participate in status update call with A. Cooper, V. Lazar, L. Raiford (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.4
01/02/23	Michael Boyer	Update draft checklist of open items for Huron's workstreams.	1.0
01/03/23	Anju Joseph	Call with E. Savner, C. Sheir (Jenner) on open analysis to be completed.	1.0
01/03/23	Michael Boyer	Review current outstanding items by workstream with K. Sadeghi, L. Raiford (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	2.1
01/03/23	Timothy Martin	Participate in call with Jenner Team 2 regarding status of crypto related analyses.	2.1
01/03/23	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) regarding status of analyses.	0.3
01/06/23	Michael Boyer	Participate in Examiner update call with S.Pillay (Examiner), P. Sailer, S. Stappert, C. Steege, L. Raiford, M. Onibokun, S. Weiss (Jenner), and K. Miles, A. Koranek, R. Loh and T. Martin (Huron). Participation necessary due to involvement with workstreams discussed.	1.0
01/06/23	Timothy Martin	Participate in call with R. Loh and M. Boyer (both Huron) to review analyses in preparation for call with Examiner and Jenner team. Participation necessary due to involvement with workstreams discussed.	1.2
01/06/23	Timothy Martin	Participate in weekly call with Examiner and Jenner team (Met with Huron re data analyses in coordination with Examiner, V. Lazar, L. Raiford, K. Sadeghi, S. Weiss, P. Sailer and M. Onibokun) regarding analyses and outstanding items. Participation necessary.	1.0
01/07/23	Jean-Louis Sorondo	Develop analysis plan to determine in-kind CEL rewards.	0.5
01/08/23	Jean-Louis Sorondo	Participate in internal team planning meeting to discuss progress and additional work streams.	1.5
01/08/23	Michael Boyer	Participate in status update call with T. Martin, J. Sorondo, R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.5
01/10/23	Amanda Quintile	Meet with Huron team to discuss building a May and June 2022 timeline of public statements re: liquidity and new customers schedule on 1/10/2023.	0.6
01/11/23	Timothy Martin	Call with A. Cooper (Jenner) regarding status of requests.	0.3
01/13/23	Michael Boyer	Participate in Examiner update call with S.Pillay (Examiner), P. Sailer, , C. Steege, L. Raiford, M. Onibokun, S. Weiss (Jenner), and K. Miles, T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.0
01/13/23	Michael Boyer	Update open items / workstreams checklist for Jenner and Huron.	0.5
01/13/23	Robert Loh	Call with T. Martin, M. Boyer, and A. Quintile (Huron) to discuss status of ongoing analyses in advance of call with Examiner.	0.7
01/13/23	Robert Loh	Participate in CEL Activity call with L. Pelanek, P. Sailer, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron).	1.2
01/13/23	Robert Loh	Participate in Examiner update call with S. Pillay (Examiner), P. Sailer, , C. Steege, A. Cooper, V. Lazar, L. Raiford, K. Sadeghi, M. Onibokun, (Jenner), and T. Martin, , M. Boyer (Huron).	1.0
01/13/23	Robert Loh	Participate in status update call with K. Sadeghi, L. Raiford, A. Cooper, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron).	1.3
01/13/23	Timothy Martin	Call with M. Boyer and R. Loh (both Huron) to review workplan and prepare for call with Examiner.	0.7
01/16/23	Michael Boyer	Participate in status update call with T. Martin and R. Loh (Huron).	0.5
01/16/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review status update for the Examiner/counsel.	0.5
01/16/23	Timothy Martin	Meet with R. Loh and M. Boyer (Huron) to prepare status update for Meet with counsel.	0.5

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
01/17/23	Robert Loh	Prepare workplan to analyze activity for unidentified CEL token transactions in connection with ongoing analyses.	0.7
01/20/23	Michael Boyer	Participate in discussion for Examiner call with T. Martin and R. Loh (Huron).	1.2
01/20/23	Michael Boyer	Participate in Examiner update call with S. Pillay (Examiner), , C. Steege, P. Sailer, L. Raiford, M. Onibokun (all Jenner) and , R. Loh and T. Martin (all Huron). Participation necessary due to particular subject knowledge.	1.2
01/20/23	Robert Loh	Participate in Examiner update call with S. Pillay (Examiner), , C. Steege, V. Lazar, P. Sailer, A. Cooper, L. Raiford, M. Onibokun (Jenner) and T. Martin , M. Boyer (Huron). Participation necessary due to particular subject knowledge.	1.2
01/20/23	Timothy Martin	Participate in call with Examiner and Jenner Team 2 regarding status of analyses. Participation necessary due to particular subject knowledge.	1.2
01/21/23	Michael Boyer	Participate in miscellaneous correspondence with Jenner Team 2 and Huron team regarding stETH, ETH, and ETH equivalents related to liability coverage.	0.3
01/23/23	Jean-Louis Sorondo	Participate in internal call to discuss coin balance analysis requested by counsel.	0.5
01/23/23	Robert Loh	Participate in Team 2 chart review calls with V. Lazar, L. Raiford, A. Cooper (Jenner) and T. Martin, M. Boyer, A. Zughayer (Huron). Participation necessary due to involvement with charts being discussed.	2.6
01/24/23	Adam Zughayer	Review outstanding items list for final week workplan with M. Boyer.	1.0
01/24/23	Jean-Louis Sorondo	Call with T. Martin to discuss coin balance variance analysis.	0.3
01/29/23	Jean-Louis Sorondo	Participate in call with T. Martin (Huron) and A. Cierello to discuss coin balance variance reconciliation.	0.8

Total: Investigation Planning and Analysis

34.4

Task Code 6: Communications with Parties in Interest

Date	Professional	Description	Hours
01/03/23	Timothy Martin	Correspond with A. Cierello (A&M) regarding balance sheet consolidations.	0.2
01/04/23	Michael Boyer	Participate in consolidated financial statement call with A. Ciriello, S. Colangelo (Alvarez), K. Kang, A. Seetharaman (Celsius), and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	0.8
01/05/23	Timothy Martin	Call with A. Cierello (A&M) regarding daily P&L reports produced on prior day.	0.4
01/09/23	Timothy Martin	Call with A. Cierello (A&M) regarding open requests.	0.2
01/10/23	Timothy Martin	Call with A. Cierello (A&M) regarding status of requests.	0.3
01/11/23	Timothy Martin	Call with A. Ciriello (A&M) regarding Fireblocks data, and follow up call with A. Ciriello (A&M) regarding Fireblocks data.	0.4
01/11/23	Timothy Martin	Correspond with A. Ciriello (A&M) regarding Fireblocks data.	0.2
01/15/23	Robert Loh	Prepare follow ups for A&M regarding additional wallet list data provided by the Debtors.	0.3
01/17/23	Robert Loh	Participate on call with A&M and Counsel (Jenner/K&E) to discuss intercompany novation agreement between Celsius UK and Celsius US.	1.0
01/17/23	Robert Loh	Prepare for call with A&M to discuss intercompany novation agreement between Celsius UK and Celsius US.	0.6
01/17/23	Timothy Martin	Participate in status update call with B. Boyer, R. Loh, and J. Sorondo (Huron) in preparation for call with A&M.	0.3
01/17/23	Timothy Martin	Participate on call with A&M and Counsel to discuss intercompany novation agreement between Celsius UK and Celsius US.	1.0
01/19/23	Robert Loh	Meet with R. Campagna, A. Ciriello, S. Calvert (A&M) and T. Martin (Huron) regarding analysis of intercompany activity.	0.4
01/19/23	Timothy Martin	Call with A. Cierello (A&M) regarding movement of cryptocurrency assets between entities.	0.7
01/19/23	Timothy Martin	Call with A. Cierello (A&M) regarding open requests and the scheduling of calls.	0.3
01/19/23	Timothy Martin	Meet with R. Campagna, A. Cierello, S. Calvert (A&M) and R. Loh (Huron) regarding analysis of intercompany activity.	0.4
01/21/23	Robert Loh	Draft response to A&M regarding outstanding cryptocurrency wallet/smart contract requests and missing CEL token ICO data.	0.7
01/22/23	Timothy Martin	Call with A. Cierello (A&M) regarding reconciliations to Freeze Report.	1.2
01/23/23	Robert Loh	Call with R. Campagna, A. Ciriello, S. Calvert (A&M) and T. Martin (Huron) regarding US/UK intercompany accounting.	1.1
01/23/23	Timothy Martin	Call with R. Campagna, A. Ciriello, S. Calvert (A&M) and J. Sorondo and R. Loh (both Huron) regarding migration of cryptocurrency assets in US/UK intercompany accounting.	1.1
01/24/23	Timothy Martin	Call with A. Cierello (A&M) regarding transfer of assets between entities.	0.4
01/25/23	Robert Loh	Call with A&M, Kirkland, and Jenner regarding CEL token ICO issues.	0.4
01/27/23	Timothy Martin	Participate in discussion with A. Cierello (A&M) regarding cryptocurrency balances).	0.4
01/28/23	Timothy Martin	Call with Kirkland, A&M and the Examiner related to open requests on crypto assets balances.	0.5

Total: Communications with Parties in Interest

13.3

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
01/01/23	Robert Loh	Expand outline of proposed discussion topics and documents for interview of former employee.	1.2
01/01/23	Timothy Martin	Analyze flow of CEL tokens in connection with initial coin offering in connection with preparation for interview of former Celsius executive.	0.8
01/01/23	Timothy Martin	Prepare outline for in-person interview of former executive.	1.8
01/01/23	Timothy Martin	Review of Celsius CEL related Slack channels and timeline of events in connection with preparation for interview of former Celsius executive.	0.5
01/02/23	Michael Boyer	Call with Examiner and Jenner team (Examiner, V. Lazar, K. Sadeghi, L. Raiford, S. Weiss, L. Pelanek, P. Sailer, S. Stappert) regarding interview with former Debtor executive.	1.0
01/02/23	Michael Boyer	Provide edits to former executive interview outline.	0.8
01/02/23	Robert Loh	Meet with S. Pillay (Examiner) and counsel in preparation for interview of former executive.	1.0
01/02/23	Robert Loh	Outline potential documents/exhibits for use in interview of former executive.	1.9
01/02/23	Timothy Martin	Participate in additional call with Examiner regarding interview of former Celsius executive.	1.1
01/02/23	Timothy Martin	Participate in call with Examiner and Jenner team (Examiner, V. Lazar, K. Sadeghi, L. Raiford, S. Weiss, L. Pelanek, P. Sailer, S. Stappert) regarding interview with former Debtor executive.	1.0
01/02/23	Timothy Martin	Prepare for meeting with Examiner regarding outline for interview of former Celsius executive.	1.4
01/03/23	Timothy Martin	Participate in interview of Debtor risk management employee.	2.8
01/04/23	Michael Boyer	Make additional edits to former executive interview outline.	1.5
01/04/23	Michael Boyer	Participate in prep call for interview of former executive and status update call with and R. Loh (Huron).	0.5
01/04/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) in preparation for interview of former executive.	0.5
01/05/23	Michael Boyer	Participate in portions of final session Examiner interview of former executive with various members of UCC, and Examiner counsel and Huron. Participation necessary due to topics discussed.	5.7
01/05/23	Robert Loh	Participate in interview of former Celsius executive. Participation necessary due to involvement with workstreams discussed.	7.0
01/05/23	Robert Loh	Prepare for interview of former Celsius executive.	1.8
01/05/23	Timothy Martin	Participate in CEO interview debrief with Jenner and Huron. Participation	1.2
01/05/23	Timothy Martin	Participate in in-person interview of former Celsius executive. Participation necessary.	7.0
01/05/23	Timothy Martin	Prepare for interview of former Celsius executive.	2.2
01/06/23	Robert Loh	Call with T. Martin and M. Boyer to prepare for discussion with Examiner and Counsel.	0.7
01/06/23	Robert Loh	Meet with L. Raiford, A. Cooper, P. Sailer, K. Sadeghi, L. Pelanek, M. Onibokun (Jenner) and T. Martin, M. Boyer (Huron) to discuss requests from the Examiner and interview follow ups.	2.2
01/06/23	Robert Loh	Participate in weekly update call S. Pillay (Examiner), P. Sailer, S. Stappert, C. Steege, A. Cooper, V. Lazar, L. Raiford, K. Sadeghi, M. Onibokun, S. Weiss (Jenner), and T. Martin, K. Miles, A. Koranek, M. Boyer (Huron) to review open work streams and upcoming interviews.	1.0
01/09/23	Robert Loh	Prepare for witness interview of current Celsius employee.	1.1
01/09/23	Robert Loh	Prepare for witness interview of former Celsius employee.	2.2
01/09/23	Timothy Martin	Prepare for interview of Debtor deployment professionals.	2.2
01/10/23	Robert Loh	Meet with T. Martin, M. Boyer and H. Leggio (Huron) regarding data produced to date by Fireblocks and discussion items for upcoming Fireblocks interview.	0.3

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
01/10/23	Timothy Martin	Review of documents from counsel in preparation for interviews of treasury and risk employees.	1.7
01/11/23	Michael Boyer	Participate in portion of Celsius employee interview with L. Workman, J. Golding, R. Deutsch (Celsius), A. Lullo, G. Brier, H. Kaloti, H. Simson (Kirkland), R. Campagna (Alvarez), N. Hazen (Latham), A. Colodny, C. Gurland, L. Curtis (White & Case), L. Raiford, L. Pelanek (Jenner), L. Tsao, A. Egerstrom (Paul Hastings), and R. Loh (Huron). Participation necessary due to involvement with	1.7
01/11/23	Michael Boyer	Participate in portion of Celsius treasury executive interview with L. Workman, J. Golding, R. Deutsch (Celsius), A. Lullo, G. Brier, H. Kaloti, H. Simson (Kirkland), R. Campagna (Alvarez), N. Hazen (Latham), A. Colodny, C. Gurland, L. Curtis (White & Case), L. Raiford, L. Pelanek (Jenner), L. Tsao, A. Egerstrom (Paul Hastings), and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	0.5
01/11/23	Robert Loh	Participate in interview of current Celsius employee (risk management). Participation required due to familiarity with documents and topics discussed.	2.0
01/11/23	Robert Loh	Participate in interview of former Celsius employee (treasury). Participation required due to familiarity with documents and topics discussed.	2.0
01/11/23	Robert Loh	Prepare outline of potential discussion topics in connection with upcoming interview of Celsius employee.	1.9
01/11/23	Timothy Martin	Continue review of documents from counsel in preparation for interviews of treasury and risk employees.	2.2
01/11/23	Timothy Martin	Participate in interview of Celsius risk management employee. Participation necessary due to involvement with workstreams discussed.	2.0
01/11/23	Timothy Martin	Participate in interview of treasury employee. Participation necessary due to involvement with workstreams discussed.	2.0
01/12/23	Michael Boyer	Participate in Examiner interview of Celsius employee with S.Pillay (Examiner), L. Workman, J. Golding (Celsius), R. Campagna (Alvarez), H. Waller (Latham), A. Colodny, C. Lucas, C. Gurland (White & Case), C. Steege, S. Stappert, L. Pelanek, L. Raiford, P. Sailer (Jenner), and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	2.0
01/12/23	Michael Boyer	Participate in Examiner interview of Celsius employee with S.Pillay (Examiner), L. Workman, J. Golding (Celsius), R. Campagna (Alvarez), H. Waller (Latham), A. Colodny, C. Lucas, C. Gurland (White & Case), J. Glasser (Wiggin), C. Steege, , L. Pelanek, L. Raiford, P. Sailer (Jenner), and R. Loh and T. Martin (Huron). Participation necessary due to involvement with workstreams discussed.	2.0
01/12/23	Robert Loh	Participate in interview of current Celsius employee. Participation necessary due to involvement with workstreams discussed.	2.0
01/12/23	Robert Loh	Participate in interview of former Celsius executive with S. Pillay (Examiner), L. Workman, J. Golding (Celsius), R. Campagna (Alvarez), H. Waller (Latham), A. Colodny, C. Lucas, C. Gurland (White & Case), C. Steege, K. Sadeghi, S. Stappert, L. Pelanek, L. Raiford, P. Sailer (Jenner), and T. Martin, M. Boyer (Huron). Participation necessary due to involvement with workstreams discussed.	2.0
01/12/23	Timothy Martin	Analyze approximately 10 document/Slack summaries in connection with interviews of Debtor cryptocurrency employees.	2.8
01/12/23	Timothy Martin	Participate in Examiner interview of Celsius crypto asset employee with A&M (, R. Campagna), Latham, White & Case (C. Lucas, C. Gurland), and Jenner (C. Steege, K. Sadeghi, S. Stappert, L. Pelanek, L. Raiford, P. Sailer). Participation necessary due to involvement with workstreams discussed.	2.0

Task Code 7: Witness Interviews

Date	Professional	Description	Hours
01/12/23	Timothy Martin	Participate in Examiner interview of second Celsius crypto asset employee with A&M (, R. Campagna), Latham, White & Case (C. Lucas, C. Gurland), and Jenner (C. Steege, K. Sadeghi, S. Stappert, L. Pelanek, L. Raiford, P. Sailer). Participation necessary due to involvement with workstreams discussed.	2.0
01/14/23	Timothy Martin	Review of financial documents from L. Raiford (Jenner) as relevant to upcoming interviews.	2.6
01/17/23	Michael Boyer	Participate in Examiner interview of coin deployment professional (Celsius) with L. Workman (Celsius), J. Halpern (Holland), J. McNeily, R. Malo (Latham), J. D'Antonio (Kirkland), S. Calvert, (Alvarez), C. Gurland, C. Walker (White & Case), L. Raiford, A. Lullo, M. Onibokun, L. Pelanek (Jenner), and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams	3.6
01/17/23	Robert Loh	Meet with T. Martin, M. Boyer, and J. Sorondo (Huron) to review status of final report workstreams and follow ups based on new information obtained during interviews.	0.3
01/17/23	Robert Loh	Outline revisions to previously completed analyses based on new information obtained during employee interview.	0.8
01/17/23	Robert Loh	Participate in Examiner interview of Celsius employee with L. Workman (Celsius), J. Halpern (Holland), J. McNeily, R. Malo (Latham), J. D 'Antonio (Kirkland), S. Calvert, A. Ciriello (Alvarez), C. Gurland, C. Walker (White & Case), L. Raiford, A. Cooper, A. Lullo, M. Onibokun, K. Sadeghi, L. Pelanek (Jenner), and T. Martin, M. Boyer (Huron). Participation necessary due to involvement with workstreams discussed.	3.6
01/17/23	Timothy Martin	Participate in interview of Celsius deployment employee.	3.6

Total: Witness Interviews

97.7

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/02/23	Anju Joseph	Perform quality control review narrative of Examiner expert and ensure consistency with exhibits.	0.4
01/02/23	Michael Boyer	Participate in call to review outstanding items on Examiner report with T. Martin and R. Loh (Huron).	0.7
01/02/23	Michael Boyer	Prepare draft responses to V. Lazar (Jenner) on outstanding report questions.	0.7
01/02/23	Michael Boyer	Review outstanding questions from Jenner on draft Examiner's report commentary.	1.3
01/02/23	Robert Loh	Meet with A. Cooper, V. Lazar, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron) regarding status of multiple workstreams in connection with final report.	1.4
01/02/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) regarding outstanding items in connection with final examiner report.	0.7
01/02/23	Timothy Martin	Meet with R. Loh and M. Boyer (Huron) regarding outstanding items in connection with final examiner report and status of same.	0.7
01/03/23	Jean-Louis Sorondo	Prepare net deposit schedules for presentation to counsel.	1.1
01/03/23	Michael Boyer	Participate in Solvency section draft review call with T. Martin and R. Loh	0.3
01/03/23	Michael Boyer	Prepare comparison schedules of Weighted APY/COF/NIM % in Waterfall Reports and the NewCo Plan presentation.	1.5
01/03/23	Michael Boyer	Review draft of Solvency section of Examiner's final report.	1.3
01/03/23	Robert Loh	Meet with T. Martin and M. Boyer (Huron) to review draft report language on the Debtor's solvency.	0.3
01/03/23	Robert Loh	Partial attendance at meeting with A. Cooper, K. Sadeghi, L. Raiford (Jenner) and T. Martin, M. Boyer (Huron) to review current outstanding items by workstream in connection with final report.	1.8
01/03/23	Timothy Martin	Call with Jenner Team 2 and Huron regarding financial condition and solvency in connection with final report.	1.3
01/03/23	Timothy Martin	Review and comment on draft solvency insert for report.	1.3
01/04/23	Anju Joseph	Review draft report to ensure consistency with various sections.	0.6
01/04/23	Michael Boyer	Provide edits to Waterfall Report request commentary in final report draft.	0.3
01/04/23	Timothy Martin	Review and comment on current draft of report related to Debtor's financial	2.8
01/05/23	Karen Miles	Review and comment on the timeline of valuations prepared by Celsius and its advisors.	0.6
01/05/23	Robert Loh	Review and comment on initial outline of discussion topics for current Celsius employee.	0.6
01/06/23	Aaron Koranek	Participate in call with S. Stappert (Jenner), P. Sailer (Jenner), S. Pillay (Jenner), C. Steege (Jenner), K. Miles (Huron), R. Loh (Huron), A. Cooper (Jenner), T. Martin (Huron), L. Raiford (Jenner), M. Boyer (Huron), V. Lazar (Jenner), M. Onibokun (Jenner), and K. Sadeghi (Jenner) to discuss various topics including valuation and solvency analysis. Participation necessary due to involvement with workstreams discussed.	1.0
01/06/23	Karen Miles	Call with Examiner, J&B, T. Martin, R. Loh, A. Koranek to discuss status of report and open items.	1.0
01/06/23	Michael Boyer	Participate in review of open items call with T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.2
01/06/23	Robert Loh	Participate in review of open items call with T. Martin and A. Quintile (Huron). Participation necessary due to involvement with workstreams discussed.	1.2
01/06/23	Timothy Martin	Participate in call with Jenner Team 2 regarding walkthrough of report and open items (meeting followed weekly Examiner call).	2.2
01/08/23	Michael Boyer	Review edits to Huron engagement-related commentary in draft final report.	0.3
01/08/23	Timothy Martin	Prepare summary of financial statements used for purpose of report.	1.7
01/09/23	Michael Boyer	Review key documents identified by Examiner counsel for potential schedule creation.	0.7
01/09/23	Timothy Martin	Call with Huron valuation team regarding updated schedules.	0.3

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/11/23	Aaron Koranek	Draft responses including applicable research for managing director related to questions and comments on draft value section for examiner's report.	3.1
01/11/23	Aaron Koranek	Review and revise draft mining value section for examiner's report.	1.9
01/11/23	Karen Miles	Review write-up of mining company value for examiners report and provide comments.	1.4
01/13/23	Amanda Quintile	Meet with Huron team to discuss edits to make to Celsius public statement chart on 1/13/2023.	0.6
01/13/23	Amanda Quintile	Update Celsius public statement chart from 5/1/22 - 5/15/22 based on feedback/ edits from Huron team.	0.8
01/13/23	Amanda Quintile	Update Celsius public statement chart from 5/16/22 - 5/31/22 based on feedback/ edits from Huron team.	0.8
01/13/23	Amanda Quintile	Update Celsius public statement chart from 6/1/22 - 6/12/22 based on feedback/ edits from Huron team.	0.8
01/13/23	Karen Miles	Participate in call with the examiner, J&B, T Martin and R Loh regarding status of report and open exhibits.	1.0
01/13/23	Timothy Martin	Participate in weekly meeting with Examiner and Jenner team regarding strategy and status of report analyses.	1.0
01/13/23	Timothy Martin	Review and comment on draft Defi charts for report.	1.4
01/14/23	Timothy Martin	Review of charts and analyses contained in current draft of financial condition portion of examiner report and compare to source materials.	3.4
01/15/23	Robert Loh	Call with T. Martin regarding updates to CEL token analysis sections of Examiner Report.	0.3
01/15/23	Timothy Martin	Call with R. Loh (Huron) regarding updates to CEL token section of draft report.	0.3
01/15/23	Timothy Martin	Correspond with L. Raiford (Jenner) regarding open items in report.	0.2
01/15/23	Timothy Martin	Review of draft analysis for incorporation in draft of crypto section of report.	3.2
01/16/23	Michael Boyer	Prepare loan collateralization analysis table for Final Examiner Report.	1.8
01/16/23	Robert Loh	Review and comment on revised final report section related to CEL token activity.	1.6
01/16/23	Robert Loh	Review and comment on revised final report section related to Celsius financial condition.	1.8
01/16/23	Timothy Martin	Comment on draft financial condition report section.	0.8
01/16/23	Timothy Martin	Draft notes to solvency and revenue analysis.	1.3
01/16/23	Timothy Martin	Review of draft report for open items and prepare workplan regarding same.	1.2
01/17/23	Jean-Louis Sorondo	Participate in status update call with T. Martin, R. Loh, and M. Boyer (all Huron). Participation necessary due to involvement with workstreams discussed.	0.3
01/17/23	Michael Boyer	Participate in status update call with T. Martin, R. Loh, and J. Sorondo (all Huron). Participation necessary due to involvement with workstreams discussed.	0.3
01/17/23	Timothy Martin	Lead meeting with M. Boyer, R. Loh, and J. Sorondo (all Huron). Participation necessary due to involvement with workstreams discussed.	0.3
01/18/23	Robert Loh	Meet with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer, M. Onibokun (Jenner) and T. Martin, M. Boyer (Huron) to review final report schedules and graph. Participation required due to involvement in analyses discussed.	2.8
01/18/23	Timothy Martin	Meet with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer, M. Onibokun (all Jenner) and R. Loh, M. Boyer (both Huron) to review final report schedules and graph. Participation required due to involvement in analyses discussed.	2.8
01/19/23	Amanda Quintile	Create template for 2021 CEL activity to build out database.	0.7
01/19/23	Karen Miles	Review of examiner report sections on value and solvency and provided comments and suggested footnotes.	0.7
01/19/23	Michael Boyer	Correct calculation of NIM description for final Examiner report.	1.0
01/19/23	Michael Boyer	Edit draft description of Celsius' NIM calculation methodology for final Examiner report.	0.7

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/19/23	Michael Boyer	Participate in review of draft Examiner report with L. Raiford (Jenner) and T. Martin and R. Loh (both Huron). Participation necessary due to involvement with workstreams discussed.	1.5
01/19/23	Michael Boyer	Update draft Examiner final report with all Huron schedules and commentary/edits to date.	2.5
01/19/23	Robert Loh	Participate in review of draft Examiner report with L. Raiford (Jenner) and T. Martin, M. Boyer (Huron).	1.5
01/20/23	Aaron Koranek	Research valuation guidance for citations to include in examiner's report for value and approaches relied upon and draft citations.	2.0
01/20/23	Karen Miles	Call with examiner, J&B, T Martin, R Loh and M Boyer to discuss status of examiner report and related issues. Partial participation.	1.0
01/21/23	Robert Loh	Revise draft CEL token graphs and schedules based on analysis of comprehensive CEL token activity history.	0.9
01/21/23	Robert Loh	Revise drafts of insider CEL token dealings based on additional transactions identified.	1.2
01/21/23	Timothy Martin	Review and comment on revised draft of Team 2 report sections.	2.1
01/22/23	Robert Loh	Draft overview of crypto asset flow process (user deposits through withdrawals) for inclusion in final report.	0.9
01/22/23	Timothy Martin	Review and comment on exhibits from Waterfall Reports.	0.2
01/22/23	Timothy Martin	Review and comment on Waterfall exhibits to report.	1.3
01/23/23	Aaron Koranek	Review edits to examiner's report and provide comments.	0.2
01/23/23	Adam Zughayer	Participate (partial) in chart review calls with V. Lazar, L. Raiford, (Jenner) and , R. Loh, M. Boyer. Participation necessary due to involvement with charts being discussed.	2.0
01/23/23	Adam Zughayer	Participate in status update call with , R. Loh, J. Sorondo, and M. Boyer.	0.5
01/23/23	Karen Miles	Compose draft of methodologies for value estimates write-up in the examiner's report.	0.9
01/23/23	Michael Boyer	Participate in chart review calls with V. Lazar, L. Raiford, A. Cooper (Jenner) and T. Martin, R. Loh, A. Zughayer (Huron). Participation necessary due to involvement with charts being discussed.	2.6
01/23/23	Michael Boyer	Participate in status update call with T. Martin, R. Loh, J. Sorondo, and A. Zughayer (Huron).	0.5
01/23/23	Timothy Martin	Meet with R. Loh, B. Boyer (both Huron) and Jenner crypto team re analysis of slides for report, additional data needed, follow-up re same. Participation necessary due to involvement with charts being discussed.	2.6
01/23/23	Timothy Martin	Participate in status update call regarding charts and exhibits with M. Boyer, R. Loh, J. Sorondo, and A. Zughayer (Huron).	0.5
01/24/23	Aaron Koranek	Participate in call with K. Miles (Huron) and T. Martin (Huron) to discuss edits to solvency section of examiner's report.	1.0
01/24/23	Aaron Koranek	Participate in call with T. Martin to discuss accounting of UK loan balance on Celsius Mining balance sheet.	0.5
01/24/23	Adam Zughayer	Create and update of outstanding items workplan for final week of examiner report writing including coordination between Jenner and Huron on open requests.	1.5
01/24/23	Karen Miles	Participate in call with A. Koranek (Huron) and T. Martin (Huron) to discuss edits to solvency section of examiner's report.	1.0
01/24/23	Karen Miles	Review and comment on the updated draft of language on solvency and value for examiner's report.	0.3
01/24/23	Michael Boyer	Prepare responses to Examiner report open items for L. Pelanek (Jenner).	0.7
01/24/23	Michael Boyer	Standardize all Freeze / Waterfall report comparison charts and schedules.	1.5
01/24/23	Robert Loh	Call with V. Lazar (Jenner) and T. Martin (Huron) regarding revisions to historical financial condition sections of the examiner report.	0.8

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/24/23	Timothy Martin	Call with Examiner, V. Lazar, A. Cooper (both Jenner) regarding wallet and ICO data and modifications to report.	0.4
01/24/23	Timothy Martin	Participate in call with K. Miles and A. Koranek (both Huron) to discuss edits to solvency section of examiner's report.	1.0
01/24/23	Timothy Martin	Review and comment on draft decentralized finance charts for report.	1.3
01/25/23	Aaron Koranek	Review edits to draft examiner's report solvency section.	0.2
01/25/23	Adam Zughayer	Participate in review call with , L. Raiford, , (all Jenner) and , R. Loh, M. Boyer (all Huron).	1.3
01/25/23	Adam Zughayer	Update of outstanding items workplan for final week of examiner report writing including coordination between Jenner and Huron on open requests.	1.4
01/25/23	Karen Miles	Review and comment on further revisions to the language on value and solvency in the examiner's report.	0.4
01/25/23	Michael Boyer	Participate in updated schedule review call with V. Lazar, L. Raiford, A. Cooper, K. Sadeghi (Jenner) and T. Martin, R. Loh, A. Zughayer (Huron).	1.3
01/25/23	Robert Loh	Participate in updated schedule review call with V. Lazar, L. Raiford, A. Cooper, K. Sadeghi (Jenner) and T. Martin, M. Boyer, A. Zughayer (Huron). Participation necessary due to particular subject knowledge.	1.3
01/25/23	Timothy Martin	Participate in call with , L. Raiford, , K. Sadeghi (all Jenner) and A. Zughayer, R. Loh, M. Boyer (all Huron) to discuss crypto related charts and descriptions for report.	1.3
01/25/23	Timothy Martin	Prepare draft cryptocurrency balance exhibits for report.	0.7
01/25/23	Timothy Martin	Update draft of financial condition section of report.	1.6
01/26/23	Aaron Koranek	Make edits to draft of examiner's report solvency section.	0.2
01/26/23	Aaron Koranek	Participate in call with T. Martin (Huron) to review and respond to comments on draft examiner's report from Jenner.	0.5
01/26/23	Adam Zughayer	Participate in call regarding status and updates to charts and exhibits with , , (all Jenner) and , R. Loh and M. Boyer (all Huron).	1.5
01/26/23	Adam Zughayer	Participate in follow-up call regarding status and updates to charts and exhibits with status update call with , R. Loh and M. Boyer (all Huron).	0.5
01/26/23	Adam Zughayer	Participate in open items status update call with , R. Loh and M. Boyer (all Huron).	1.8
01/26/23	Adam Zughayer	Review Huron open items list with M. Boyer (Huron).	0.3
01/26/23	Adam Zughayer	Update of timeline schedule for net deposits and timing of public announcements / recommendations by the Company.	1.5
01/26/23	Michael Boyer	Participate in follow up status update call with , R. Loh and (Huron).	0.5
01/26/23	Michael Boyer	Participate in open items status update call with , R. Loh and (Huron).	1.8
01/26/23	Michael Boyer	Participate in status update call with , , (Jenner) and , R. Loh and (Huron).	1.5
01/26/23	Robert Loh	Meet with T. Martin, M. Boyer and (Huron) to prioritize open items and requests for analyses.	1.8
01/26/23	Robert Loh	Meet with T. Martin, M. Boyer and (Huron) to review available data related to additional requests from counsel.	0.7
01/26/23	Robert Loh	Participate in status call with A. Cooper, V. Lazar, K. Sadeghi (Jenner) and T. Martin, M. Boyer and (Huron) to review updated draft charts and exhibits.	1.5
01/26/23	Timothy Martin	Call with A. Cooper, , K. Sadeghi (all Jenner), M. Boyer, R. Loh and A. Zughayer (all Huron) to review latest draft of charts.	1.5
01/26/23	Timothy Martin	Call with Examiner regarding open requests.	0.2
01/26/23	Timothy Martin	Document timeline of events associated with requests for wallet balances.	0.9
01/26/23	Timothy Martin	Lead call with Huron team regarding open items in report and status of same.	1.8
01/26/23	Timothy Martin	Meet with M. Boyer, R. Loh and A. Zughayer (all Huron) to review data for newly requested charts.	0.7
01/27/23	Adam Zughayer	Continue updating timeline schedule for net deposits and timing of public announcements / recommendations by the Company.	1.1

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/27/23	Adam Zughayer	Participate in charts review call with L. Raiford (Jenner) and R. Loh, M. Boyer.	1.2
01/27/23	Adam Zughayer	Participate in discussion of Huron data limitations as requested by Jenner.	0.8
01/27/23	Adam Zughayer	Participate in Examiner call with S.Pillay (Examiner), L. Raiford, M. Onibokun, P. Sailer, (Jenner) and , R. Loh, M. Boyer.	0.6
01/27/23	Adam Zughayer	Review of latest draft of examiner report to identify and summarize Huron related follow up items.	1.1
01/27/23	Michael Boyer	Participate in charts review call with , , L. Raiford (Jenner) and , R. Loh, (Huron).	1.2
01/27/23	Michael Boyer	Participate in Examiner call with S.Pillay (Examiner), , L. Raiford, M. Onibokun, , , P. Sailer, (Jenner) and , R. Loh, (Huron).	0.6
01/27/23	Michael Boyer	Participate in prep discussion for Examiner call with and R. Loh (Huron).	0.3
01/27/23	Michael Boyer	Separate pre- and post-petition periods for location of assets into own schedules.	1.3
01/27/23	Robert Loh	Participate in charts review call with A. Cooper, V. Lazar, L. Raiford (Jenner) and T. Martin, M. Boyer, (Huron).	1.2
01/27/23	Robert Loh	Participate in Examiner call with S. Pillay (Examiner), , L. Raiford, M. Onibokun, A. Cooper, V. Lazar, P. Sailer, K. Sadeghi (Jenner) and T. Martin, M. Boyer,	0.6
01/27/23	Robert Loh	Participate in prep discussion for Examiner call with T. Martin and M. Boyer (Huron).	0.3
01/27/23	Timothy Martin	Participate in call with Examiner and Jenner Team 2 regarding status of analyses and report draft. Attendees all necessary due to subject matter.	0.6
01/27/23	Timothy Martin	Participate in charts review call with A. Cooper, V. Lazar, L. Raiford (Jenner) and R. Loh, M. Boyer, (Huron).	1.2
01/28/23	Michael Boyer	Correct Debtors' Assets Pledged as Collateral report with formatted dates.	1.2
01/28/23	Michael Boyer	Prepare line graphs comparing on-off platform CEL as percentage of maximum supply.	2.0
01/28/23	Michael Boyer	Prepare stacked bar charts on CEL token holdings analyses.	1.5
01/28/23	Michael Boyer	Standardize solvency-related schedules based on historical financials for Final Report.	1.0
01/28/23	Michael Boyer	Update stacked charts on CEL percentage of on-off platform with percentages of total AUM.	1.0
01/28/23	Robert Loh	Comment on draft chart prepared by counsel for inclusion in final report.	0.6
01/28/23	Robert Loh	Review and comment on draft report sections regarding limitations on documents provided by the Debtors for review and analysis.	0.6
01/28/23	Robert Loh	Revise Celsius financial condition related exhibits based on comments from	1.4
01/28/23	Robert Loh	Revise insider transaction exhibits based on comments from counsel.	1.2
01/28/23	Timothy Martin	Continue quality control review of appendices for filing.	2.3
01/28/23	Timothy Martin	Review and comment on Celsius financial condition exhibits.	0.4
01/28/23	Timothy Martin	Review and comment on draft of appendix 16.	0.4
01/28/23	Timothy Martin	Review and comment on draft of appendix 31.	0.7
01/28/23	Timothy Martin	Review and comment on insider CEL activity schedules for report.	0.6
01/28/23	Timothy Martin	Review of variance reporting on December 2022 Freeze Report.	1.3
01/28/23	Timothy Martin	Review of variance reporting on March 2022 Freeze Report.	1.7
01/28/23	Timothy Martin	Revise financial charts based on discussion with Examiner.	1.3
01/28/23	Timothy Martin	Update draft of report related to migration of cryptocurrency assets.	1.1
01/29/23	Aaron Koranek	Continue reviewing edits to draft examiners report and provide suggestions.	0.4
01/29/23	Michael Boyer	Participate in asset analysis call with and R. Loh (Huron).	0.5
01/29/23	Michael Boyer	Participate in asset analysis follow up call with , R. Loh and J. Sorondo.	0.3
01/29/23	Michael Boyer	Participate in assets analysis call with L. Raiford (Jenner) and , R. Loh (Huron).	0.3
01/29/23	Michael Boyer	Participate in call with T. Martin, R. Loh (both Huron), Examiner, Examiner's counsel, Debtors, Debtors counsel and A&M regarding draft report and comments on same.	0.7

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/29/23	Michael Boyer	Participate in report review call with , L. Raiford, , L. Pelanek, C. Steege, (Jenner) and , R. Loh (Huron).	3.0
01/29/23	Michael Boyer	Update CEL Token Holdings percentage report stacked bar and line graphs based on review by Jenner.	1.7
01/29/23	Robert Loh	Draft summary of DeFi testing procedures and findings for inclusion with final report.	1.9
01/29/23	Robert Loh	Participate in call with T. Martin, M. Boyer (both Huron), Examiner, Examiner's counsel, Debtors, Debtors counsel and A&M regarding draft report and comments on same.	0.7
01/29/23	Robert Loh	Review of Final Report draft with A. Cooper, L. Raiford, V. Lazar, L. Pelanek, C. Steege, K. Sadeghi (Jenner) and T. Martin, M. Boyer (Huron).	3.0
01/29/23	Timothy Martin	Call with V. Lazar (Jenner) and M. Boyer (Huron) regarding edits to solvency section.	0.5
01/29/23	Timothy Martin	Participate in call with M. Boyer, R. Loh (both Huron), Examiner, Examiner's counsel, Debtors, Debtors counsel and A&M regarding draft report and comments on same.	0.7
01/29/23	Timothy Martin	Participate in page turn of report with Examiner and Jenner (partial participation).	3.0
01/29/23	Timothy Martin	Perform quality control review of draft report and exhibits to ensure consistency of values.	3.4
01/29/23	Timothy Martin	Prepare exhibits for coin level data as of March and December 2022.	2.4
01/30/23	Adam Zughayer	Review and update of Appendix 7 - Summary of CEL Token Activity.	0.8
01/30/23	Adam Zughayer	Review and update to CEL Insider swap info analysis.	0.5
01/30/23	Adam Zughayer	Update to Appendix 16 - Analysis of Withdrawal Funding Sources for Select	0.6
01/30/23	Amanda Quintile	Finalize charts created by Huron team from Celsius final report pages 176-556.	0.9
01/30/23	Amanda Quintile	Finalize charts created by Huron team from Celsius final report pages 8-175.	1.1
01/30/23	Michael Boyer	Edit analysis of Celsius Network (US) Net Asset schedule.	0.7
01/30/23	Michael Boyer	Participate (partial) in final review sessions of Final Examiner Report with Examiner and Jenner.	5.3
01/30/23	Michael Boyer	Prepare appendix item for 5/27/2022 waterfall report.	1.3
01/30/23	Michael Boyer	Prepare appendix item for detailed coin surplus and deficit analysis.	2.0
01/30/23	Michael Boyer	Provide edits on Examiner's Final Report narratives throughout draft.	1.3
01/30/23	Michael Boyer	Provide edits to R. Loh (Huron) on CEL transfer summary appendix item.	0.5
01/30/23	Michael Boyer	Provide final revisions to various schedules, charts and tables throughout the Final Examiner Report.	2.3
01/30/23	Michael Boyer	Summarize issues related to hardcoded manual adjustments within the Freeze Reports for the Final Report.	0.8
01/30/23	Michael Boyer	Update Grayscale GBTC loss analysis and appendix detailed table.	1.2
01/30/23	Robert Loh	Finalize analysis of insider CEL token activity during the years 2018 - 2022 for inclusion with final Examiner Report.	1.1
01/30/23	Robert Loh	Finalize Appendix 16 (Analysis detailing the use of customer funds to meet withdrawals during June 10-12, 2022).	0.7
01/30/23	Robert Loh	Finalize Appendix 31 (CEL Token Swaps by month between 2020-2022) for inclusion with Final Report.	1.3
01/30/23	Robert Loh	Finalize Appendix 4 (Crypto Asset Mapping) for inclusion with Final Report.	0.3
01/30/23	Robert Loh	Finalize Appendix 6 (Summary of CEL token Purchases 2018-2022) for inclusion with Final Report.	0.6
01/30/23	Robert Loh	Finalize Appendix 7 (A. Mashinsky On-Chain Activity) for inclusion with Final Report.	0.6
01/30/23	Robert Loh	Finalize Appendix 8 (CEL Token Burns) for inclusion with Final Report.	0.4
01/30/23	Robert Loh	Participate (partial) in Final Examiner Report review with Examiner and Jenner.	5.2

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
01/30/23	Robert Loh	Review and comment on draft language in final report related to the use of existing crypto wallets in connection with UK to US asset transfer.	0.7
01/30/23	Robert Loh	Revise analysis customer withdrawal funding sources.	1.2
01/30/23	Robert Loh	Update and finalize Appendix 15 (Coin Surplus/Deficit Analysis).	0.4
01/30/23	Timothy Martin	Call with Examiner and counsel to finalize report for filing.	3.3
01/30/23	Timothy Martin	Call with Examiner and Jenner report team regarding report additions and edits.	2.4
01/30/23	Timothy Martin	Call with V. Lazar (Jenner) regarding valuation of US entity.	0.4
01/30/23	Timothy Martin	Perform quality control review of CEL token activity analysis and charts.	3.1
01/30/23	Timothy Martin	Perform quality control review of decentralized finance analysis and charts.	2.9
01/30/23	Timothy Martin	Review and comment on testing of cryptocurrency balances to blockchain.	1.9
01/30/23	Timothy Martin	Review of proposed notes for charts.	0.6
01/30/23	Timothy Martin	Update exhibit related to location of cryptocurrency assets.	1.3

Total: Report Preparation and Drafting

233.8

Task Code 9: Business Operations

Date	Professional	Description	Hours
01/03/23	Amanda Quintile	Meet with Huron team to discuss reconciling consolidated financial statements on 1/3/2023 (partial participation).	0.5
01/03/23	Amanda Quintile	Perform 2020 financial statements reconciliation of BS between consolidated financial statements and summary of financial statements provided by the company.	1.7
01/03/23	Amanda Quintile	Perform 2020 financial statements reconciliation of PNL between consolidated financial statements and summary of financial statements provided by the company.	1.6
01/03/23	Amanda Quintile	Reconciliation of financial statements in connection with financial condition	0.7
01/03/23	Jason Olivo	Analyze Q1 2021 consolidated financial statements provided by Celsius.	1.2
01/03/23	Jason Olivo	Analyze Q1 2022 consolidated financial statements provided by Celsius.	0.9
01/03/23	Jason Olivo	Analyze Q2 2021 consolidated financial statements provided by Celsius.	0.7
01/03/23	Jason Olivo	Analyze Q2 2022 consolidated financial statements provided by Celsius.	1.4
01/03/23	Jason Olivo	Analyze Q3 2021 consolidated financial statements provided by Celsius.	1.3
01/03/23	Jason Olivo	Analyze Q4 2021 consolidated financial statements provided by Celsius.	1.1
01/03/23	Jason Olivo	Participate in Huron team meeting regarding consolidated balance sheet and P&L analyses.	1.4
01/03/23	Jason Olivo	Prepare schedule comparing consolidated asset/liability totals to QuickBooks and consolidated files by quarter Q1 2021 thru Q1 2022.	0.3
01/03/23	Jason Olivo	Prepare schedule comparing consolidated overhead expenses detail vs summary by quarter Q1 2021 thru Q1 2022.	0.3
01/03/23	Robert Loh	Meet with T. Martin, A. Quintile (partial) and J. Olivo (Huron) regarding the preparation of consolidated balance sheets and income statements (where	1.4
01/03/23	Robert Loh	Review and comment on draft balance sheet consolidations for the quarters ended June 2018 through June 2022.	1.4
01/03/23	Robert Loh	Review and comment on draft income statement consolidations for the quarters ended June 2018 through June 2022.	1.3
01/03/23	Timothy Martin	Participate in call with A. Quintile (partial), J. Olivo and R. Loh (all Huron) regarding consolidated financial statement analysis.	1.4
01/03/23	Timothy Martin	Prepare summary financial statement chart for discussion with A&M.	1.4
01/04/23	Jason Olivo	Create schedule for Q1 2022 comparing QuickBooks data to Celsius consolidated files, by account.	1.2
01/04/23	Jason Olivo	Create schedule for Q2 2021 comparing QuickBooks data to Celsius consolidated files, by account.	0.8
01/04/23	Jason Olivo	Create schedule for Q2 2022 comparing QuickBooks data to Celsius consolidated files, by account.	1.2
01/04/23	Jason Olivo	Create schedule for Q3 2021 comparing QuickBooks data to Celsius consolidated files, by account.	0.7
01/04/23	Jason Olivo	Create schedule for Q3 2022 comparing QuickBooks data to Celsius consolidated files, by account.	1.1
01/04/23	Jason Olivo	Create schedule for Q4 2021 comparing QuickBooks data to Celsius consolidated files, by account.	0.9
01/04/23	Jason Olivo	Create schedule of intercompany balances by account by quarter from QuickBooks data.	1.3
01/04/23	Jason Olivo	Create schedule of intercompany balances by entity for Q2 2022 from QuickBooks data.	0.9
01/04/23	Michael Boyer	Review weekly P&L uploaded to Debtors' data room.	1.0
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius KeyFi.	0.9
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Lending LLC.	1.4
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Mining.	1.7

Task Code 9: Business Operations

Date	Professional	Description	Hours
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Network Lending.	0.7
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Network LLC.	2.1
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Network Ltd (UK).	2.3
01/04/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius US Holding.	2.4
01/04/23	Robert Loh	Meet with A. Ciriello, S. Colangelo (Alvarez), Celsius accounting staff, T. Martin, M. Boyer (Huron) to review items related to the Debtor's consolidated financial statements.	0.8
01/04/23	Timothy Martin	Analyze discrepancies between Debtors' consolidated and entity level balance	2.7
01/04/23	Timothy Martin	Analyze discrepancies between Debtors' consolidated and entity level income statements.	2.8
01/04/23	Timothy Martin	Meet with A. Ciriello, S. Colangelo (Alvarez), Celsius accounting team, R. Loh, M. Boyer (Huron) to review items related to the Debtor's consolidated financial statements.	0.8
01/05/23	Amanda Quintile	Build out Celsius Network LLC intercompany receivables / payables schedule for Q3 21 - Q2 22 and share with Huron team for feedback/ edits.	1.8
01/05/23	Amanda Quintile	Create Celsius quarterly balance sheet schedule for Q3 21 - Q2 22 breaking out intercompany receivables/ payables for Network LLC entity.	0.8
01/05/23	Amanda Quintile	Create mappings from net asset analysis to consolidated BS to build out quarterly balance sheet schedule.	1.5
01/05/23	Jason Olivo	Call with A&M to discuss consolidation file variances with QuickBooks data.	0.4
01/05/23	Jason Olivo	Update Q1 2022 Net Asset Analysis for consolidation file data.	1.2
01/05/23	Jason Olivo	Update Q2 2022 Net Asset Analysis for consolidation file data.	1.6
01/05/23	Jason Olivo	Update Q3 2021 Net Asset Analysis for consolidation file data.	0.9
01/05/23	Jason Olivo	Update Q4 2021 Net Asset Analysis for consolidation file data.	0.9
01/05/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Network Inc. (US).	2.3
01/05/23	Robert Loh	Analyze variances between the Debtor's QuickBooks records and quarterly consolidated financial statements for Celsius Network Lending LLC.	1.6
01/06/23	Amanda Quintile	Make updates to net asset analysis and revenue analysis based on feedback/ edits from Huron team.	0.9
01/06/23	Amanda Quintile	Meet with Huron team to discuss changes to make to net asset analysis and revenue analysis on 1/6/2023. Partial participation.	0.6
01/06/23	Amanda Quintile	Update net asset analysis to break out intercompany payables/ receivables on an annual basis for 2018 and 2019.	1.3
01/06/23	Amanda Quintile	Update revenue analysis on an annual basis for 2018 and 2019.	1.2
01/06/23	Robert Loh	Prepare mapping of 2018 quarterly balance sheet line items based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	2.3
01/06/23	Robert Loh	Prepare mapping of 2019 quarterly balance sheet line items based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	2.6
01/07/23	Robert Loh	Prepare mapping of 2020 quarterly balance sheet line items based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	2.2
01/07/23	Robert Loh	Prepare mapping of 2021 quarterly balance sheet line items based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	1.8

Task Code 9: Business Operations

Date	Professional	Description	Hours
01/07/23	Robert Loh	Prepare mapping of 2022 quarterly balance sheet line items based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	1.2
01/07/23	Timothy Martin	Analyze general journals in connection with consolidation of Debtor balance	1.8
01/07/23	Timothy Martin	Analyze general journals in connection with consolidation of Debtor income statements.	1.7
01/08/23	Amanda Quintile	Create net deposit activity with liquidity tiers schedule.	0.8
01/08/23	Amanda Quintile	Update net deposit activity with liquidity tiers schedule with deposit and withdrawal data.	1.1
01/08/23	Amanda Quintile	Update net deposit activity with liquidity tiers schedule with liquidity tier data.	1.3
01/08/23	Robert Loh	Prepare mapping of 2018 quarterly income statement based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	1.9
01/08/23	Robert Loh	Prepare mapping of 2019 quarterly income statement based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	2.4
01/08/23	Robert Loh	Prepare mapping of 2020 quarterly income statement based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	1.6
01/08/23	Robert Loh	Prepare mapping of 2021 quarterly income statement based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	2.1
01/08/23	Robert Loh	Prepare mapping of 2022 quarterly income statement based on the Debtor's QuickBooks general ledgers and subsequently prepared consolidating financial statements.	1.8
01/08/23	Robert Loh	Prepare outline of financial statement analysis follow ups based on mapping of general ledger activity for the period 2018 through 2022.	0.7
01/09/23	Amanda Quintile	Analyze documents in relativity to locate quarterly financial statements for 2020 and 2021.	1.9
01/09/23	Amanda Quintile	Create tracker for 2020 and 2021 financial statements.	0.7
01/09/23	Amanda Quintile	Update 2020 and 2021 financial statements tracker with brief description of each file and share with Huron team for feedback/ edits.	1.8
01/09/23	Jason Olivo	Review 2020 UK entity contributions by preferred shareholders in QuickBooks to understand how the funds were used.	1.6
01/09/23	Jason Olivo	Review 2021 UK entity contributions by preferred shareholders in QuickBooks to understand how the funds were used.	1.6
01/09/23	Jason Olivo	Trace UK entity contributions by preferred shareholders in QuickBooks to Mining intercompany.	0.3
01/09/23	Robert Loh	Call with T. Martin regarding reconciliation of Celsius financial statements prepare from various data sources.	0.4
01/09/23	Robert Loh	Prepare combined quarterly balance sheets for the years 2018 through 2022 based on revised financial statement mappings.	2.1
01/09/23	Robert Loh	Prepare combined quarterly income statements for the years 2018 through 2022 based on revised financial statement mappings.	1.6
01/09/23	Robert Loh	Revise quarterly Net Asset Analysis based on comments from T. Martin.	1.6
01/09/23	Robert Loh	Revise quarterly revenue analysis based on further investigation into overhead expenses and allocations.	2.2
01/09/23	Timothy Martin	Analyze funding of Debtors' Series A and B rounds and use of same.	1.9
01/09/23	Timothy Martin	Call with R. Loh (Huron) regarding reconciliation of financial statements.	0.4
01/09/23	Timothy Martin	Reconciliation of balance sheets to Debtor's consolidated financial statements.	1.2
01/09/23	Timothy Martin	Update revenue analysis based on newly receive data.	0.8

Task Code 9: Business Operations

Date	Professional	Description	Hours
01/10/23	Amanda Quintile	Build May and June 2022 timeline of public statements re: liquidity and new customers schedule.	0.8
01/10/23	Amanda Quintile	Consolidate 2020 and 2021 financial statements in connection with solvency	1.2
01/10/23	Amanda Quintile	Integrate public statements made by Company from excerpt into May and June 2022 public statement schedule.	1.1
01/10/23	Jason Olivo	Analyze 2020 thru 2021 balance sheet data from QuickBooks for Mining and Network LLC.	1.4
01/10/23	Robert Loh	Analyze Celsius general ledger for information regarding revenue derived from OTC activity.	2.2
01/10/23	Robert Loh	Meet with T. Martin (Huron) regarding net asset analyses.	0.8
01/10/23	Timothy Martin	Analyze accounting for preferred notes in 2021.	0.7
01/10/23	Timothy Martin	Call with Loh (Huron) regarding financial statement analysis.	0.8
01/10/23	Timothy Martin	Prepare draft timeline of Celsius outreach and financial condition.	1.1
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q1 2022.	0.8
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q2 2022.	0.7
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q3 2021.	1.1
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q4 2021.	0.9
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for P&L for Q1 2022.	0.9
01/11/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for P&L for Q2 2022.	0.8
01/11/23	Michael Boyer	Participate in workstream discussion call with T. Martin, R. Loh, S. Clements (Huron). Participation necessary due to involvement with workstreams discussed.	1.0
01/11/23	Robert Loh	Analyze Celsius Network LTD (UK) general ledger for information related to use of investment proceeds during 2021 and 2022.	2.4
01/11/23	Robert Loh	Analyze Celsius Network LTD (UK) journal entries for information related to the conversion of debt to equity in late 2021.	1.7
01/11/23	Robert Loh	Draft response to counsel related to the receipt of investor contributions and subsequent use of funds during the years 2020 - 2022.	0.9
01/11/23	Robert Loh	Meet with T. Martin, M. Boyer, S. Clements (Huron) regarding net asset analyses.	1.0
01/11/23	Robert Loh	Prepare summary of Series A & Series B equity investment participants based on discussion with counsel.	0.7
01/11/23	Timothy Martin	Participate in meeting with R. Loh, M. Boyer, S. Clements (Huron) regarding net asset analyses. Partial participation.	0.8
01/11/23	Timothy Martin	Review and edit comparison of QuickBooks to Debtor's consolidation.	1.9
01/12/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q1 2021.	0.4
01/12/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for balance sheet for Q2 2021.	0.8
01/12/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for P&L for Q3 2021.	0.6
01/12/23	Jason Olivo	Prepare analysis of differences between QuickBooks consolidation and Celsius consolidation on a high level for P&L for Q4 2021.	1.1
01/12/23	Robert Loh	Review and comment on additional QuickBooks analysis prepared by J. Olivo.	1.3
01/12/23	Timothy Martin	Call with J. Olivo (Huron) regarding QuickBooks analysis.	0.3
01/12/23	Timothy Martin	Prepare summary of quarterly QuickBooks financial data.	0.9

Task Code 9: Business Operations

Date	Professional	Description	Hours
01/13/23	Amanda Quintile	Create timeline chart from 5/1/22 - 6/12/22 to show the net deposits and CEL closing price during public statements made by Celsius re: liquidity and share with Huron team for feedback/ edits.	1.3
01/13/23	Jason Olivo	Call with T. Martin and S. Clements (Huron) to discuss analysis of 2021 consolidated financial statement variances for report.	0.4
01/13/23	Jason Olivo	Call with T. Martin to discuss analysis of 2020 variances between QuickBooks and Celsius audited financials.	0.4
01/13/23	Robert Loh	Call with M. Onibokun (Jenner) regarding equity investments and use of funds received.	0.4
01/13/23	Timothy Martin	Call with J. Olivo regarding financial statement variances and call with J. Olivo and S. Clements (Huron) regarding same.	0.6
01/16/23	Robert Loh	Meet with V. Lazar (Jenner) and T. Martin (Huron) to review analysis of Celsius financial condition prior to bankruptcy filing.	0.8
01/16/23	Robert Loh	Revise analysis of Celsius financial condition in advance of call with Counsel.	1.2
01/17/23	Robert Loh	Review Celsius historical capitalization table in comparison to information obtained via QuickBooks.	1.4
01/17/23	Timothy Martin	Research Debtor's deferred tax asset and liability.	1.3
01/17/23	Timothy Martin	Update notes to net asset analysis based on feedback from counsel.	0.8
01/18/23	Robert Loh	Investigate investors included in Celsius historical capitalization table but not included within corresponding QuickBooks accounting records.	1.6
01/18/23	Timothy Martin	Correspond with V. Lazar (Jenner) regarding transfers of assets and liabilities between US and UK entities..	1.2
01/18/23	Timothy Martin	Review of updated De-Fi charts for submission to Jenner Team 2.	1.3
01/19/23	Robert Loh	Partial participation on call with V. Lazar (Jenner) (partial) and T. Martin (Huron) to review intercompany asset transfer issues as well as Celsius' financial condition at various prepetition dates.	0.8
01/19/23	Timothy Martin	Draft section of report related to movement of assets and liabilities between	2.2
01/19/23	Timothy Martin	Participate on call with V. Lazar (Jenner) (partial) and R. Loh (Huron) to review summary of intercompany asset migration and Celsius' financial condition.	1.4
01/20/23	Michael Boyer	Update Grayscale loss analysis to include implied loss of underlying assets.	1.5
01/20/23	Timothy Martin	Prepare notes section of asset and liability adjustments for net asset analysis.	2.4
01/20/23	Timothy Martin	Reconcile QuickBooks balance sheets to company's prior reporting.	2.7
01/21/23	Jason Olivo	Call with T. Martin (Huron) to discuss balance sheet reconciliations and analyses.	0.9
01/21/23	Jason Olivo	Discuss analysis of balance sheet variances between Celsius consolidation files and QuickBooks data with T. Martin for final report.	0.9
01/21/23	Timothy Martin	Call with J. Olivo (Huron) to discuss balance sheet reconciliations and analyses.	0.9
01/22/23	Amanda Quintile	Meet with Huron team to discuss Celsius source data exhibits for waterfalls and coin stats on 1/22/2022.	0.4
01/23/23	Robert Loh	Review updated version of the Celsius historical financial condition sections of the final examiners report in advance of discussions with counsel.	1.4
01/23/23	Timothy Martin	Review of email from counsel regarding migration of assets.	0.2
01/24/23	Timothy Martin	Call with A. Koranek (Huron) to review Debtors' accounting for loan balances to Celsius mining.	0.5
01/24/23	Timothy Martin	Meet with V. Lazar (Jenner) regarding intercompany migration and valuation methodologies.	0.6
01/24/23	Timothy Martin	Meet with V. Lazar (Jenner) regarding revisions to financial analyses.	0.6
01/24/23	Timothy Martin	Review draft financials with V. Lazar and L. Raiford (both Jenner).	1.4
01/24/23	Timothy Martin	Update financial summary based on call with V. Lazar (Jenner).	0.8

Total: Business Operations

175.5

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
01/01/23	Timothy Martin	Analyze Celsius financial statements in connection with meeting on solvency approach.	2.1
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Argo, to be utilized in calculating value estimates for Celsius Mining.	2.3
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Bitfarms, to be used in calculating estimates of value for Celsius Mining.	2.2
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, CleanSpark, to be used in calculating estimates of value for Celsius Mining.	2.4
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Core Scientific, to be used in calculating estimates of value for Celsius Mining.	2.5
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Greenridge, to be used in calculating estimates of value for Celsius Mining.	2.1
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, HIVE, to be used in calculating estimates of value for Celsius Mining.	2.3
01/02/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Hut 8, to be used in calculating estimates of value for Celsius Mining.	2.2
01/03/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Iris, to be used in calculating estimates of value for Celsius Mining.	2.0
01/03/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Marathon, to be used in calculating estimates of value for Celsius Mining.	2.4
01/03/23	Aaron Koranek	Analyze publicly available documents and reports to locate historical and projected hash rates of potential guideline company, Riot, to be used in calculating estimates of value for Celsius Mining.	2.1
01/03/23	Aaron Koranek	Attend call with R. Loh (Huron) to discuss potentially relevant information for value estimates located in Relativity data room.	0.2
01/03/23	Aaron Koranek	Call with K. Miles to discuss value multiple selections for value dates.	0.6
01/03/23	Aaron Koranek	Participate in call with K. Miles (Huron) to discuss proposed revisions to preliminary value schedules detailing market approach.	0.5
01/03/23	Aaron Koranek	Review documents on Relativity data room to identify potentially relevant documents for value analysis including financial projections and indications of value of Celsius and Celsius Mining.	4.7
01/03/23	Aaron Koranek	Revise preliminary value estimate schedules and analysis based on discussion with and feedback from managing director.	3.1
01/03/23	Karen Miles	Call with A. Koranek to discuss capital expenditures by the mining business and work program with respect to same.	0.5
01/03/23	Karen Miles	Call with A. Koranek to discuss multiple selections for the four value dates on mining.	0.6
01/03/23	Karen Miles	Review and comment on capital expenditure versus EBITDA analysis on mining business and comparable companies.	0.5
01/03/23	Karen Miles	Review first draft of value estimates for 4 dates for mining.	0.8
01/03/23	Karen Miles	Review mining profitability written excerpts from J&B.	0.4

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
01/03/23	Michael Boyer	Participate in Solvency call with L. Raiford (Jenner) and T. Martin and R. Loh (Huron). Participation necessary due to involvement with workstreams discussed.	1.3
01/03/23	Robert Loh	Meet with V. Lazar, L. Raiford, A. Cooper (Jenner) and T. Martin, M. Boyer (Huron) regarding historical solvency issues.	1.3
01/03/23	Robert Loh	Participate in call with A. Koranek (Huron) to discuss financial information related to value estimates.	0.2
01/03/23	Robert Loh	Review Debtor document productions for information related to a claimed \$3 billion enterprise value.	0.9
01/03/23	Robert Loh	Review the Debtor's February 2020 financial statements in connection with solvency considerations.	0.6
01/03/23	Timothy Martin	Call with V. Lazar and L. Raiford (both Jenner) regarding solvency analyses.	1.0
01/04/23	Aaron Koranek	Analyze margins and breakeven of Celsius Mining over 2022 time period to understand performance for value estimate purposes, and draft summary of	2.1
01/04/23	Aaron Koranek	Implement various updates into preliminary estimate of value model based on feedback from managing director.	2.4
01/04/23	Aaron Koranek	Participate in call with K. Miles (Huron), T. Martin (Huron), K. Miles (Huron), R. Loh (Huron), V. Lazar (Jenner), L. Raiford (Jenner), and S. Stappert (Jenner) to discuss preliminary value schedules and other solvency matters. Participation necessary due to involvement with workstreams discussed.	0.9
01/04/23	Aaron Koranek	Participate in call with K. Miles (Huron), T. Martin (Huron), R. Loh (Huron), and M. Boyer (Huron) to discuss preliminary value schedules. Participation necessary due to involvement with workstreams discussed.	0.8
01/04/23	Aaron Koranek	Prepare value estimate work paper assessing past forecasts of guideline public companies against achievement to understand forecasting ability for value estimate purposes.	3.2
01/04/23	Karen Miles	Develop next steps in work program for value estimates.	0.6
01/04/23	Karen Miles	Participate in call with Huron team and L. Raiford, S. Stappert (Jenner) to discuss preliminary value schedules and other solvency matters. Participation necessary due to responsibilities for topics discussed.	0.5
01/04/23	Karen Miles	Participate in call with J&B, T Martin, R Loh, A Koranek (Huron) on preliminary value estimates of mining company at 4 dates, and intercompany balances, and next steps. Participation necessary due to involvement with workstreams discussed.	0.9
01/04/23	Karen Miles	Participate in call with T Martin, R Loh, A Koranek on preliminary value estimates of mining company at 4 dates. Participation necessary due to involvement with workstreams discussed.	0.8
01/04/23	Karen Miles	Review and comment on email from A Koranek involving mining company	0.2
01/04/23	Karen Miles	Review forecast comparison of comparable companies and provided feedback.	0.7
01/04/23	Michael Boyer	Participate in coin solvency status update call with T. Martin (Huron).	0.2
01/04/23	Michael Boyer	Participate in valuation call with K. Miles, T. Martin, R. Loh, A. Koranek (Huron). Participation necessary due to involvement with workstreams discussed.	0.8
01/04/23	Robert Loh	Meet with counsel (Jenner), T. Martin, K. Miles, A. Koranek (Huron) regarding potential value ranges of mining assets at various dates. Participation requested due to knowledge of topic.	0.9
01/04/23	Robert Loh	Meet with T. Martin, K. Miles, and A. Koranek (Huron) regarding preliminary valuation ranges of mining entity at four specific dates.	0.8
01/04/23	Timothy Martin	Meet with R. Loh, K. Miles, and A. Koranek (Huron) regarding preliminary valuation ranges of mining entity at four specific dates.	0.8
01/04/23	Timothy Martin	Participate in call with M. Boyer (Huron) regarding solvency based on coin	0.2
01/04/23	Timothy Martin	Participate in call with V. Lazar, L. Raiford (both Huron) and Huron valuation team re: mining valuation.	0.9
01/04/23	Timothy Martin	Review of draft analysis of mining related payments.	0.3

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
01/05/23	Aaron Koranek	Analyze common forecast achievability metrics for purposes of preparing analysis of Celsius Mining's ability to achieve forecasts.	0.8
01/05/23	Aaron Koranek	Prepare analysis comparing ability of guideline public companies to achieve consensus forecasts sourced from Capital IQ to that of Celsius Mining.	2.9
01/05/23	Aaron Koranek	Prepare value exhibits for support & benchmarking purposes detailing Celsius Mining management valuation indications located in document productions and other filings.	3.3
01/05/23	Karen Miles	Discuss with A Koranek the additional work program items including the forecast comparison and EBITDA annualization.	0.9
01/06/23	Aaron Koranek	Revise estimate of value model to include analysis of effective dates of Revenue projections for guideline public companies.	2.1
01/06/23	Aaron Koranek	Revise estimate of value model to update Celsius Mining projections of Revenue to be effective as of same dates as guideline public companies.	1.8
01/06/23	Aaron Koranek	Revise value model to include analysis of effective dates of EBITDA projections for guideline public companies.	3.1
01/08/23	Aaron Koranek	Prepare supporting footnotes and source references for value analysis in advance of sharing with Jenner.	2.0
01/09/23	Aaron Koranek	Attend call with T. Martin (Huron) and K. Miles (Huron) to discuss Celsius Mining value and overall solvency analysis.	0.3
01/09/23	Aaron Koranek	Participate in call Huron crypto team and E. Savner (Jenner) to historical expenses of Celsius Mining to be potentially considered in estimates of value. Participation necessary due to involvement with workstreams discussed.	0.4
01/09/23	Aaron Koranek	Perform research in data room for additional forecast data for Celsius mining in document production.	3.0
01/09/23	Aaron Koranek	Prepare analysis of equity share price changes of guideline public companies across value dates to understand market dynamics on daily basis.	2.4
01/09/23	Aaron Koranek	Revise value estimate model to modify value date at request of managing director to understand impact.	2.9
01/09/23	Anju Joseph	Attention to mining cash register and analyze expenses paid in 2021 and 2022 to determine run-rate and EBITDA for use in valuation analysis.	0.6
01/09/23	Anju Joseph	Call with T. Martin, A. Koranek (Huron) and E. Savner (Jenner) on valuation analysis for mining.	0.4
01/09/23	Anju Joseph	Review and gather cash payment and expense detail for valuation analysis.	2.1
01/09/23	Anju Joseph	Review capital structure, loans and investment initiatives taken at mining for valuation analysis.	0.7
01/09/23	Karen Miles	Analyze build up of NTM metrics for the mining business.	0.5
01/09/23	Karen Miles	Participate in call with Jenner and Block and T. Martin, A Joseph, A. Koranek (all Huron) regarding expenses pertaining to the mining business. Participation necessary due to involvement with workstreams discussed.	0.4
01/09/23	Timothy Martin	Call with V. Lazar (Jenner) regarding revised valuation.	0.4
01/09/23	Timothy Martin	Correspond with V. Lazar (Jenner) regarding valuation dates.	0.3
01/09/23	Timothy Martin	Review and comment on quarterly valuation analysis for mining business.	0.7
01/09/23	Timothy Martin	Review of Jenner's document database for documents related to liquidity.	2.4
01/09/23	Timothy Martin	Review of valuation exhibits for August 2021 and April 2022.	1.0
01/10/23	Aaron Koranek	Call with Huron crypto team and K. Miles (Huron) to discuss value and solvency analyses.	1.2
01/10/23	Aaron Koranek	Call with T. Martin (Huron), V. Lazar (Jenner), K. Miles (Huron) to discuss value and solvency analyses.	0.4
01/10/23	Aaron Koranek	Create exhibits in value estimate analysis detailing historical financial statements of Celsius Mining across valuation dates.	1.7

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
01/10/23	Aaron Koranek	Prepare value estimate exhibit presenting sources for guideline public company hash rate data as of each value date.	2.6
01/10/23	Aaron Koranek	Revise value estimate model to update Celsius Mining projections of EBITDA to be effective as of same dates as guideline public companies.	2.1
01/10/23	Karen Miles	Call with J&B, T Martin and A Koranek regarding updated value estimates and intercompany accounting.	0.4
01/10/23	Karen Miles	Review company valuation of business segments, and review press release on capital raise and comment on documentation for value schedules.	0.5
01/10/23	Timothy Martin	Analyze input of Mining valuation to solvency model.	1.1
01/10/23	Timothy Martin	Call with K. Miles and A. Koranek (both Huron) to discuss valuation drafts.	0.4
01/11/23	Aaron Koranek	Analyze historical financial information of Celsius Mining and implement revisions to value model for liquidity calculations.	3.0
01/11/23	Karen Miles	Review and comment on mining company cash flow statement for 2021.	0.4
01/12/23	Aaron Koranek	Review and revise draft value section for examiner's report.	2.5
01/12/23	Aaron Koranek	Review documents provided related to Celsius Mining for purposes of determining audit history and associated reliability of financials utilized for value estimates.	1.5
01/12/23	Karen Miles	Review of updated draft of mining company value estimates for report.	0.6
01/13/23	Karen Miles	Call with Huron crypto team and A. Koranek (Huron) to discuss value and solvency analyses.	1.2
01/13/23	Karen Miles	Email A. Koranek regarding current mining company EV and multiples, and review of emails regarding the loan from the UK to the mining company.	0.5
01/13/23	Karen Miles	Review of Celsius mining presentation called Transaction and Update dated January 2022	0.4
01/14/23	Timothy Martin	Review and comment on report draft related to value of mining business.	1.7
01/16/23	Timothy Martin	Call with V. Lazar (Jenner) regarding solvency analysis.	0.8
01/17/23	Aaron Koranek	Participate in call with K. Miles (Huron) and T. Martin (Huron) to discuss next steps on value estimate analysis and incorporation into solvency analysis.	0.3
01/17/23	Aaron Koranek	Prepare email detailing findings on GAAP and IFRS guidance related to treasury stock accounting and crypto currency and token accounting.	0.7
01/17/23	Aaron Koranek	Research accounting differences under GAAP and IFRS related to treasury stock for purposes of understanding Celsius Mining accounting.	3.3
01/17/23	Aaron Koranek	Research accounting guidance on utility tokens and cryptocurrencies under IFRS and GAAP for purposes of understanding Celsius Mining accounting.	3.2
01/17/23	Karen Miles	Participate (partial) in call with T. Martin and A Koranek (Huron) and read related emails involving CEL token treasury stock issues.	0.5
01/17/23	Karen Miles	Participate in call with A. Koranek (Huron) and T. Martin (Huron) to discuss estimates of value and incorporation into solvency analysis.	0.3
01/18/23	Timothy Martin	Update analysis of UK entity solvency as of multiple dates.	2.4
01/19/23	Aaron Koranek	Create exhibits in value analysis detailing historical book value of enterprise of Celsius Mining and adjustment to book value of Celsius consolidated to reflect indicated historical market values of Celsius Mining.	2.5
01/19/23	Aaron Koranek	Participate in call with K. Miles (Huron) and P. Nolan (Huron) to discuss coordination of mathematical and methodological check of value model.	0.5
01/19/23	Karen Miles	Participate in call with A. Koranek (Huron) and P. Nolan (Huron) to discuss coordination of mathematical and methodological check of value model.	0.5
01/19/23	Timothy Martin	Review of publicly available data on sales of mining companies.	1.9
01/20/23	Aaron Koranek	Analyze bitcoin industry updates, including content and sources utilized, in connection with value estimates for mining business.	1.1
01/20/23	Aaron Koranek	Prepare comparable public company share price and enterprise value history component of weekly mining industry update and provide to managing director for review.	1.3

Task Code 10: Asset Valuation

Date	Professional	Description	Hours
01/20/23	Aaron Koranek	Review mathematical and methodological check results of value model and implement any applicable updates and revisions.	1.0
01/20/23	Aaron Koranek	Revise bitcoin pricing history component of weekly mining industry update and provide to managing director for review.	1.2
01/20/23	Karen Miles	Review of bitcoin mining weekly report on multiples, EV and bitcoin prices.	0.4
01/20/23	Timothy Martin	Discuss solvency analysis with V. Lazar (Jenner).	0.9
01/20/23	Timothy Martin	Review and comment on draft mining business valuation exhibits.	1.3
01/21/23	Timothy Martin	Call with V. Lazar (Jenner) regarding balance sheet and solvency analysis.	1.0
01/22/23	Timothy Martin	Meet with V. Lazar (Jenner) regarding revised solvency analysis, LLC issues and solvency conclusions, and review of related financials.	1.0
01/22/23	Timothy Martin	Update solvency analysis and exhibits based on discussion with counsel.	1.5
01/24/23	Timothy Martin	Meet with V. Lazar (Jenner) regarding revisions to financial analysis, solvency conclusions.	0.5
01/24/23	Timothy Martin	Review and comment on draft valuation estimates for mining business.	0.4
01/27/23	Michael Boyer	Update solvency-related charts from financial statements.	0.5
01/29/23	Michael Boyer	Participate in Solvency call with (Jenner) and (Huron).	0.3

Total: Asset Valuation

146.7

February 2023

Task Code 1: Cryptocurrency Analysis

Date	Professional	Description	Hours
2/2/2023	Robert Loh	Prepare summary of cryptocurrency tracing methodologies and resources utilized in connection with Final Examiner Report.	2.20
2/13/2023	Robert Loh	Review cryptocurrency analyses in preparation for call with Examiner, Counsel (Jenner & Block) and other parties in interest.	2.40

Total: Cryptocurrency Analysis

4.60

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
2/21/2023	Amanda Quintile	Compile all time detail entries of Huron Professionals for the month of December and begin	2.70
2/26/2023	Anju Joseph	Edits to November fee application to ensure adequate specificity.	2.40
2/27/2023	Anju Joseph	Review December time detail and edit to clarify workstream.	2.10
2/20/2023	Anju Joseph	Identify source files and guidance on preparing the December fee application for A. Quintile	0.40
2/23/2023	Amanda Quintile	Review for conformity December time matter code 6 detailed time entry descriptions provided by Huron team.	0.90
2/23/2023	Amanda Quintile	Review for conformity December time matter code 7 detailed time entry descriptions provided by Huron team.	1.30
2/23/2023	Amanda Quintile	Review for conformity December time matter code 8 detailed time entry descriptions provided by Huron team.	1.30
2/24/2023	Amanda Quintile	Review for conformity December time matter code 9 detailed time entry descriptions provided by Huron team.	2.70
2/24/2023	Amanda Quintile	Review for conformity December time matter code 10 detailed time entry descriptions provided by Huron team.	1.60
2/27/2023	Amanda Quintile	Update December Staffing Report based on feedback/ edits from Huron Team.	2.90
2/27/2023	Amanda Quintile	Continue to update December Staffing Report based on feedback/ edits from Huron Team.	1.20
2/27/2023	Amanda Quintile	Discuss December Staffing Report with Huron Team.	1.10
2/27/2023	Timothy Martin	Review of detail and categorization of detailed time for November fee statement.	2.40
2/28/2023	Timothy Martin	Review of detail and categorization of detailed time for January fee statement.	2.60
2/28/2023	Timothy Martin	Review of detail and categorization for conformity.	2.00
2/14/2023	Anju Joseph	Consolidate time detail for Nov fee detail and review for incremental detail required.	2.00
2/20/2023	Anju Joseph	Review detail in December fee application and identify incremental detail required.	0.60
2/27/2023	Anju Joseph	Consolidate fee details for similar work in November free application to address Examiner's guidance.	0.80
2/13/2023	Anju Joseph	Identify open items and address with individual team on Dec billing.	0.40
2/13/2023	Anju Joseph	Review Nov billing detail and identify gaps by individual.	0.70
2/13/2023	Anju Joseph	Reachout to individuals to fill in gaps related to Nov billing detail.	0.40
2/13/2023	Anju Joseph	Review Dec billing detail and separate by individual.	0.90
2/13/2023	Anju Joseph	Create summary of roll-up of information received in billing schedule versus time detail.	1.10
2/21/2023	Amanda Quintile	Review for conformity December time matter code 1 detailed time entry descriptions provided by Huron team.	2.80
2/22/2023	Amanda Quintile	Review for conformity December time matter code 1 detailed time entry descriptions provided by Huron team.	2.90
2/22/2023	Amanda Quintile	Review for conformity December time matter code 2 detailed time entry descriptions provided by Huron team.	1.90
2/22/2023	Amanda Quintile	Review for conformity December time matter code 3 detailed time entry descriptions provided by Huron team.	2.10
2/22/2023	Amanda Quintile	Review for conformity December time matter code 4 detailed time entry descriptions provided by Huron team.	1.30
2/23/2023	Amanda Quintile	Review for conformity December time matter code 5 detailed time entry descriptions provided by Huron team.	2.60
2/15/2023	Anju Joseph	Address missing detail and meeting attendees in Nov fee application.	1.70
2/17/2023	Robert Loh	Review December 2022 time detail in connection with monthly fee statement preparation.	1.70
2/15/2023	Anju Joseph	Review fee examiner's report on the Oct fee app.	0.60
2/20/2023	Amanda Quintile	Review all unbilled Huron Team expenses for the month of December.	2.20
2/21/2023	Amanda Quintile	Continue initial review of time detail entries of Huron Professionals for the month of December.	2.60
2/13/2023	Anju Joseph	Attention to January detail and request open items.	1.50
2/13/2023	Anju Joseph	Call with T. Martin, R. Loh, A. Quintile (Huron) on fee application and reconciliations.	0.50
2/16/2023	Anju Joseph	Edits to November fee application to clarify detail and bifurcate between work streams.	2.10
2/16/2023	Anju Joseph	Edits to categories in November time detail for consistency for similar work streams.	0.90
2/26/2023	Anju Joseph	Edits to November fee application to address meeting reconciliations and attendees.	3.10
2/27/2023	Anju Joseph	Call with T. Martin and A. Quintile (Huron) reviewing November and December time detail and Examiner's notes.	1.10
2/15/2023	Anju Joseph	Edits to November fee application to reconcile team activity.	1.90

Task Code 4: Billing and Fee Applications

Date	Professional	Description	Hours
Total: Billing and Fee Applications			68.00

Task Code 5: Investigation Planning and Analysis

Date	Professional	Description	Hours
2/13/2023	Robert Loh	Meeting with S. Pillary (Examiner), V. Lazar, L. Raiford, S. Stappert (Jenner) and T. Martin (Huron) in advance of call with various parties in interest.	0.80
2/13/2023	Timothy Martin	Meeting with S. Pillary (Examiner), V. Lazar, L. Raiford, S. Stappert (Jenner) and R. Loh (Huron) in advance of call with various parties in interest.	0.80

Total: Investigation Planning and Analysis

1.60

Task Code 6: Communications with Parties in Interest

Date	Professional	Description	Hours
2/14/2023	Robert Loh	Meeting with S. Pillary (Examiner), V. Lazar, L. Raiford, S. Stappert (Jenner) and T. Martin (Huron) and various parties in interest to review analyses and document productions.	1.10
2/14/2023	Timothy Martin	Prepare for meeting with government officials by reviewing work product.	0.70
2/14/2023	Timothy Martin	Meeting with S. Pillary (Examiner), V. Lazar, L. Raiford, S. Stappert (Jenner) and R. Loh (Huron) and various parties in interest to review analyses and document	1.10
2/15/2023	Timothy Martin	Continue to review analyses in preparation for meeting with government officials.	0.70

Total: Communications with Parties in Interest

3.60

Task Code 8: Report Preparation and Drafting

Date	Professional	Description	Hours
2/2/2023	Timothy Martin	Review documentation of work product supporting final report.	1.50

Total: Report Preparation and Drafting

1.50